

# 2010

## Comprehensive Annual Financial Report

*For the year ended December 31, 2010*

# LAFOURCHE

*feeding & fueling America*

# PARISH

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## GOVERNMENT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/20/11

**LAFOURCHE PARISH GOVERNMENT**  
**THIBODAUX, LOUISIANA**



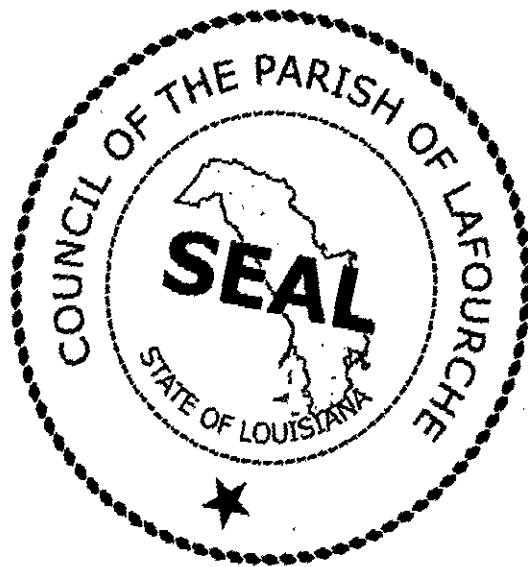
# COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended  
December 31, 2010

The Lafourche Parish Government  
Thibodaux, Louisiana

Finance Department  
Ryan Friedlander, Director



# LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
<b>INTRODUCTORY SECTION</b>		
LETTER OF TRANSMITTAL		7
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING		17
PRINCIPAL OFFICIALS		19
ORGANIZATIONAL CHARTS		20
<b>FINANCIAL SECTION</b>		
INDEPENDENT AUDITOR'S REPORT		23
MANAGEMENT'S DISCUSSION & ANALYSIS		25
<b>BASIC FINANCIAL STATEMENTS:</b>		
Government-Wide Financial Statements (GWFS)		
Statement of Net Assets	A	39
Statement of Activities	B	40
Fund Financial Statements (FFS)		
Governmental Funds:		
Balance Sheet	C	42
Reconciliation of the Governmental Funds Balance Sheet (FFS) to the Statement of Net Assets (GWFS)	D	45
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	46
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes In Fund Balance (FFS) to the Statement of Activities (GWFS)	F	48
Proprietary Funds:		
Statement of Net Assets	G	49
Statement of Revenues, Expenses, and Changes In Net Assets	H	50
Statement of Cash Flows	I	51
Discretely Presented Component Units:		
Combining Statement of Net Assets	J	52
Combining Statement of Activities	K	58
NOTES TO THE FINANCIAL STATEMENTS		63
<b>REQUIRED SUPPLEMENTAL INFORMATION</b>		
Budget Comparison Schedules - Major Funds:		
001 General Fund	1.1	91
107 Solid Waste Fund	1.2	95
108 Royalty Fund	1.3	96
119 Library Commission Fund	1.4	97
123 Civil Defense Fund	1.5	98
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION		99
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES</b>		
Non-Major Governmental Funds:		
Combining Balance Sheet – by Fund Type	2.1	101

# LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – by Fund Type	2.2	102
Non-Major Special Revenue Funds:		
Special Revenue Fund Descriptions		103
Combining Balance Sheet	3.1	108
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	3.2	116
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
101 Animal Control Fund	3.3	124
102 Building Maintenance Fund	3.4	125
103 Roads & Bridges Fund	3.5	126
104 Drainage Maintenance Fund	3.6	127
105 Street Light Fund	3.7	128
106 Road Sales Tax District 2	3.8	129
109 Board of Health Fund	3.9	130
110 Recreation Fund	3.10	131
112 Criminal Jury Fund	3.11	132
113 Criminal Court Fund	3.12	133
114 Special District 1 Fund	3.13	134
115 Off Duty Witness Fund	3.14	135
118 Planning Commission Fund	3.15	136
121 Drug Court - Supreme Court Fund	3.16	137
124 IV-D Grant Fund	3.17	138
126 Commission of Women Fund	3.18	139
127 Senior Citizen Activity Fund	3.19	140
128 Rededication Fund	3.20	141
129 Health Activity Fund	3.21	142
130 Head Start Fund	3.22	143
131 CACFP Heat Start Fund	3.23	144
141 CACFP – OCA Fund	3.24	145
142 LCAA Operating Fund	3.25	146
143 Weatherization Grant Fund	3.26	147
144 LIHEAP Grant Fund	3.27	148
150 CSBG Grant	3.28	149
154 TANF Fund	3.29	150
160 Road Sales Tax District A Fund	3.30	151
161 Road Sales Tax District 2 Fund	3.31	152
181 Coastal Zone Management Fund	3.32	153
183 Christmas Tree Program Fund	3.33	154
184 MMS CIAP Project	3.34	155
185 Beachfront Development Commission Fund	3.35	156
196 FEMA Acquisition Fund	3.36	157
197 ARRA Fund	3.37	158
801 BP Oil Spill Fund	3.38	159
Non-Major Debt Service Funds:		
Debt Service Fund Descriptions		161
Combining Balance Sheet	4.1	162

# LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	4.2	164
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
302 Sinking Fund - Cert of Indebtedness, Building Bonds, Series 1999	4.3	166
311 Sinking Fund - Sales Tax Bond Series 2003	4.4	167
313 Reserve Fund - Road Sales Tax District No. 3, 5 & 6	4.5	168
314 Sinking Fund - Road Sales Tax Districts 3, 5 & 6	4.6	169
317 Sinking Fund - Consolidated Road Sales Tax District A	4.7	170
318 Sinking Fund - Road Sales Tax District 2 Series 2008	4.8	171
Non-Major Capital Project Funds:		
Capital Project Fund Descriptions		173
Combining Balance Sheet	5.1	174
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	5.2	175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
201 Construction Fund - Road District No. 2	5.3	176
206 Construction Fund - Road Sales Tax District 3, 5 & 6	5.4	177
299 Capital Projects Fund	5.5	178
Non-Major Enterprise Funds:		
Enterprise Fund Descriptions		179
Combining Statement of Net Assets	6.1	180
Combining Statement of Revenue, Expenses and Changes in Net Assets	6.2	182
Combining Statement of Cash Flows	6.3	184
<b>SUPPLEMENTARY FINANCIAL INFORMATION</b>		
Schedule of Compensation paid to Parish Council Members and President		187
<b>STATISTICAL SECTION (UNAUDITED)</b>		
Financial Trends		
Net Assets by Component	Exhibit X-1	190
Changes in Net Assets	Exhibit X-2	192
Fund Balances of Governmental Funds	Exhibit X-3	197
Changes in Fund Balances of Governmental Funds	Exhibit X-4	198
Revenue Capacity Information		
Tax Revenues by Source, Governmental Funds	Exhibit X-5	200
Assessed Value and Estimated Actual Value of Property	Exhibit X-6	201
Property Tax Rates	Exhibit X-7	202
Principal Property Tax Payers	Exhibit X-8	203
Property Tax Levies and Collections	Exhibit X-9	204

# LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

	<u>Statement/ Schedule</u>	<u>Page Number</u>
<b>Debt Capacity Information</b>		
Ratios of Outstanding Debt by Type	Exhibit X-10	205
Direct and Overlapping Governmental Activities Debt	Exhibit X-11	206
Legal Debt Margin Information	Exhibit X-12	207
Pledged-Revenue Coverage	Exhibit X-13	208
<b>Demographic and Economic Information</b>		
Demographic and Economic Statistics	Exhibit X-14	209
Principal Employers	Exhibit X-15	210
<b>Operating Information</b>		
Full-Time Equivalent Parish Employees	Exhibit X-16	211
Capital Asset Statistics by Function	Exhibit X-17	212
Operating Indicators by Function	Exhibit X-18	213
<b>SINGLE AUDIT SECTION</b>		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		217
Report on Compliance With Requirements Applicable to Each Major Program And on Internal Control Over Compliance in Accordance With OMB Circular A-133		219
Schedule of Expenditures of Federal Awards (notes included)		222
Schedule of Current Year Findings		225
Schedule of Prior Audit Findings		227



# Introductory Section







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Charlotte A. Randolph, Parish President

Finance Department

June 30, 2011

Honorable President, Council Members and Citizens  
Lafourche Parish, Louisiana

Ladies and Gentlemen:

Pursuant to the Louisiana State Statutes and the Revised Home Rule Charter of the Parish of Lafourche, State of Louisiana (Home Rule Charter), I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2010. The Finance Department of the Lafourche Parish Government prepared this report in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). This report satisfies Article VI, Section 7 of the Home Rule Charter which requires an annual financial and compliance audit of the financial statements of the Parish to include all funds and account groups representing the financial transactions of the Parish and all departments and offices. It also requires all political subdivisions of the Parish to submit their audit, compiled or reviewed reports to the Parish upon completion within six months from the end of the fiscal year.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafourche Parish Government for its comprehensive annual financial report for the fiscal year ended December 31, 2009. This was the third consecutive year the Parish achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations including all disclosures rests with the Parish. We believe the data, as presented, is accurate in all material respects and represented in a manner which fairly sets forth the financial position and results of the operations of the Parish. Furthermore, we believe all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activity including changes in financial position and cash flows have been included.

The Parish financial statements have been audited by Stagni & Company, L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements; (2) assessing the accounting principles used and significant estimates made by management; and (3) evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Lafourche Parish Primary Government's financial statements for the fiscal year ended December 31, 2010, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

The Parish Government is required to undergo an annual single audit in compliance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

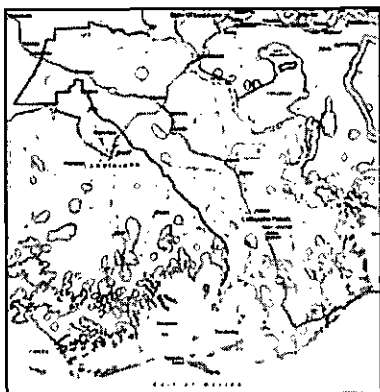
Charlotte A. Randolph	Parish President	Matt Matherne	District 5
Jerry Jones	District 1	Lindel Toups	District 6
Michael Delatte	District 2	Phillip Gouaux	District 7
Louis Richard	District 3	Rodney Doucet	District 8
Joseph "Joe" Fertitta	District 4	Daniel Lorraine	District 9

Information related to this single audit includes the Schedule of Expenditures of Federal Awards, findings, recommendations, and the auditor's report on the internal control structure and compliance with applicable laws and regulations. These items are presented immediately following the **Statistical Section** of this report.

GASB Statement NO. 34, entitled "*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*," requires management to provide a narrative introduction, overview and analysis to accompany the Basic Financial Statements in the form of *Management's Discussion and Analysis (MD&A)*. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Lafourche Parish MD&A can be found immediately following the report of the independent auditor.

## PROFILE OF LAFOURCHE PARISH

### History



2007 marked the 200<sup>th</sup> anniversary of the creation of Lafourche Parish. A celebration marking the bicentennial was held on March 31, 2007, 200 years to the date the Parish was officially created. Lafourche Parish is a part of Acadiana, or French Louisiana, home of the Cajun people. The Cajuns trace their ancestry to the French-speaking Acadians who migrated from Acadia (now Nova Scotia) in the mid-18th century. Lafourche Parish gets its name from the Cajun French "La Fourche," meaning "fork," which describes how the bayou was once a descending fork of the Mississippi River.

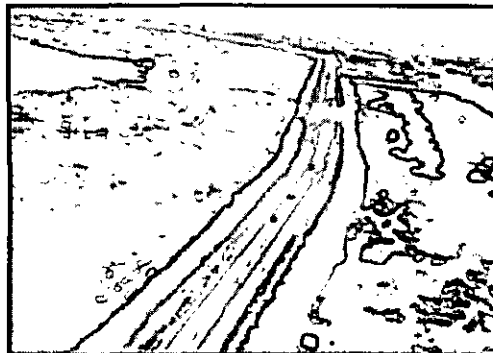
Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the wanton destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the houses along this waterway fronted the Bayou, the postal authorities recognized the ease with which mail could be distributed.

There are three municipalities in Lafourche Parish: Thibodaux, Lockport, and Golden Meadow. The city of Thibodaux, the Parish seat, was incorporated in 1830 and is the Parish's oldest municipality. The city of Lockport was incorporated in 1899. Its growth and establishment is credited to the construction of the canal and locks that facilitated the transfer of freight from Lafourche and Terrebonne parishes to New Orleans. Golden Meadow was settled before 1825, and tradition suggests the town was named for the fields of Golden Rod clustered nearby. Because of its proximity to the Gulf of Mexico, Golden Meadow is one of the centers for the state's seafood industry.

### Location/Geography

Lafourche Parish is located in southeast Louisiana, approximately 58 miles southwest of New Orleans. The parish spans about 1,469 square miles of area. It is bordered by the Gulf of Mexico to its south, Terrebonne Parish to its west, Assumption Parish to its northwest, St. John and St. James Parish to its north, and St. Charles Parish and Jefferson Parish to its east. Lafourche is a parish of marshes, sandy ridges, bodies of water, and natural levees. It has an estimated population of 96,318. Thibodaux, the parish seat, has an estimated population of 15,000 and is home to Nicholls State University and the Louisiana Technical College – Lafourche campus.

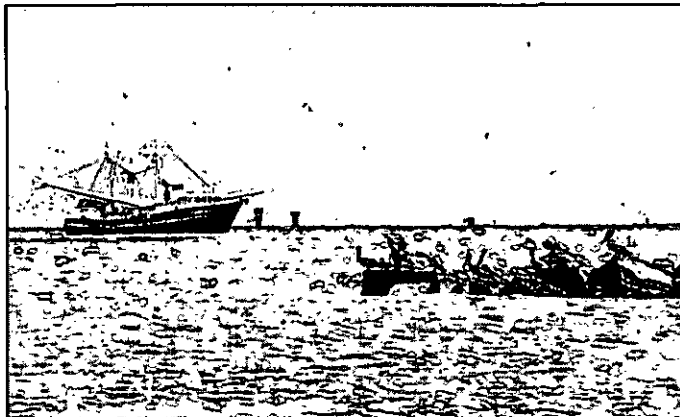
LA 1, the longest and oldest Louisiana highway, stretches 400 miles from the northwestern corner of Louisiana (near the Texas and Arkansas border) through Lafourche Parish along the western bank of Bayou Lafourche to the Gulf of Mexico at Grand Isle. This one highway leads to approximately 18 percent of the United States' total energy supply. The highway also serves as Main Street for communities along its route



(including those in Lafourche Parish) and is referred to as the "longest street in the world." Bayou Lafourche is often used as a point of reference when giving directions. People frequently refer to a given location as "up the bayou," "down the bayou," or "across the bayou."

### **Lafourche Parish Today**

Lafourche, also known as the "Sportsman's Paradise," boasts a natural habitat for a wide range of wildlife such as deer, nutria, alligators, local and migratory waterfowl, and wild caught Louisiana seafood often considered a national treasure. Major industries in Lafourche include oil and gas production, sugar refining, shipbuilding, cattle ranching, and commercial and charter fishing. The Parish Logo and Slogan, "*Feeding and Fueling America*," captures the attributes of the Parish and emphasizes the importance of Lafourche Parish in a more global perspective.



### **Profile of Government**

Lafourche Parish is governed under a Home Rule Charter form of government. In November 2004, the voters of the Parish adopted the Revised Home Rule Charter of the Parish of Lafourche, Louisiana which is made up of the Executive Branch (President/Administrative) and the Legislative Branch (Council). The elected Parish President serves as the leader of the Executive Branch of the Parish Government. The Legislative Branch is the elected Parish Council and is composed of nine district representatives. Both the Parish President and the Council serve four-year terms. There are three incorporated municipalities in Lafourche Parish: Thibodaux (parish seat), Lockport, and Golden Meadow.

For the year ended December 31, 2010, the Parish President appointed department heads, subject to the Lafourche Parish Council's approval, for the following major departments and serve at the discretion of the Parish President:

Administration	Grants & Economic Development	Coastal Zone Management
Finance & Purchasing	Parks & Recreation	Human Resources
Public Works	Community Services	

### **Parish Employees**

The parish employs over 500 workers. Through the "WOW" (Wonderful Outstanding Worker) recognition program, employees nominate and award each other for exemplary work. Nominations are submitted to a committee of peers for review. Awards are given for employee of the month and outstanding workers. These employees are acknowledged at the Council meetings each month. All employees of the month are eligible for employee of the year. The employee of the year was awarded to Ms. Gwen Chapman, the Receptionist for Mathews Government Complex, has worked for the Parish for over a year.

## REPORTING ENTITY

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 34. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the notes to the Financial Statements.

This CAFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.

The Parish financial reporting entity consists of the following:

- The Primary Government – all funds under the auspices of the Parish President and Parish Council.
- Legally separate component unit – units of government that are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. A listing of these component units can be found in the primary government's notes to financial statements.

## MAJOR INITIATIVES

### Roads, Bridges, Pump Stations, and Drainage Projects



Continuous improvements and maintenance of roads, highways, bridges, pump stations, and drainage remain top priorities of Lafourche Parish Government. Maintenance contracts totaling \$260,000 in Road Sales Tax District A, and \$1,400,000 in Road Sales Tax District 2 were awarded in 2010. Laurel Valley Road Phase I in Council District 2 is complete. \$7,000,000 was spent on roadway and drainage improvements in Road Sales Tax District 2. Tiger Drive in Council District 1 was resurfaced in 2010. The Parish also continued installing speed controlling devices in various areas across the Parish.

The Cote Blanche bridge in Cut Off received a major overhaul in 2010. A new barge and aprons were installed in 2010. The Cut Off Lift Bridge received electrical motor repairs along with replacement of an electrical relay switch. Both of these bridges are located in Council District 8. The Valentine Bridge in Council District 7 received structural component repairs in 2010.

In 2010, improvements were completed at both West Camelia and Leighton pump stations in Council District 1. Morvant pump station in Council District 2 was repaired in 2010 along with Clotilda pump station in Council District 6. Replacement of the Pointe-Aux-Chenes pump station in Council District 5 also took place in 2010.

Numerous drainage projects transpired in 2010. Council District 2 drainage improvement projects included work performed at Manchester Manor, Waverly and Leighton Canals, and Tregre and Midway drainage ditches. Abby and Abigail drainage ditches in Council District 3 were cleared to improve drainage. In 2010, Hollywood Canal in Council District 5 was dug to improve drainage in the area. In 2010, the Department of Public Works diligently dug and cleared various drainage ditches and outfall canals throughout the Parish to provide optimal drainage to the citizens of Lafourche Parish. T. Baker Smith was awarded the contract for the Parish's Master Drainage Plan.

### Levee Projects

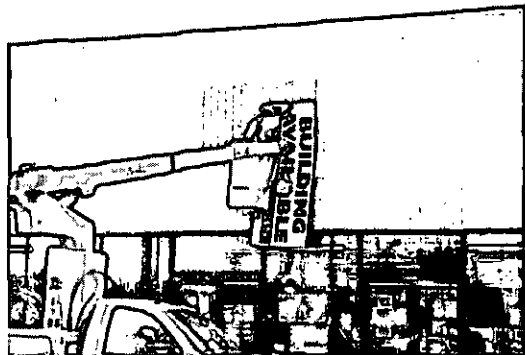
In an ongoing effort to protect the assets of Lafourche Parish citizens, the Parish undertook many levee projects in 2010. These projects included completion of Alidore Community's levee system in Council District 6, completion of Bayou Bouef and Kraemer's levee systems in Council District 2, Choupic levee system's culverts and gates in Council District 2, and completion of Bobcat levee system in Council District 4.

### Hurricanes

Programs and projects assisting with the ongoing recovery from Hurricanes Katrina, Rita, Gustav, and Ike are visible throughout the Parish. Several upcoming pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from the above storms. Please review the upcoming projects section in the **Financial Management** section for specific details. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.

### Buildings

In 2008, many Lafourche Parish Government employees relocated from the Barrios Building to the "old Wal-Mart" building in Mathews. In 2011, a \$3,287,600 renovation project will take place at the Mathews Government Complex providing the central part of the Parish with a modern up-to-date facility to conduct Parish business.



### Higher Education

Lafourche Parish is home to Nicholls State University, an accredited four-year institution granting both bachelors and masters degrees, and the Louisiana Technical College, a two-year vocational/technical school. These institutions continue to provide a qualified and skilled work force for the businesses located in Lafourche Parish and the surrounding region.

### Port Fourchon

In addition, the Parish is home to Port Fourchon on the Gulf Coast. Fourchon's primary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. Port Fourchon is comprised of 600 developed acres which house state of the art service facilities and is in the midst of its 700-acre northern expansion which will double the port's size and further accommodate the industry's growing needs. The strategic location of Port Fourchon makes it a cost effective



location for companies servicing the offshore industry. In addition to supply boats and tugboats, the port location is also convenient for the repair and maintenance of mobile rigs. Currently Port Fourchon services over 75% of the Gulf of Mexico deepwater oil production. It is projected that the port will service

44% of pending future deepwater plans and over half of all offshore drilling in the Central Gulf over the next 30 years. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation's only super-port.

### **LOOP (Louisiana Offshore Oil Port)**

LOOP transports approximately one million barrels of foreign oil per day and approximately 300,000 barrels of domestic crude from the Gulf of Mexico Outer Continental Shelf (OCS). In 2005, 1.2 million barrels of imported oil was transported by LOOP. Of the 165 plus current and pending deepwater projects that have been identified to date, 50% are using or plan to use Port Fourchon as its service base. The discovery of new prospects is growing at a rate of 17% per year.

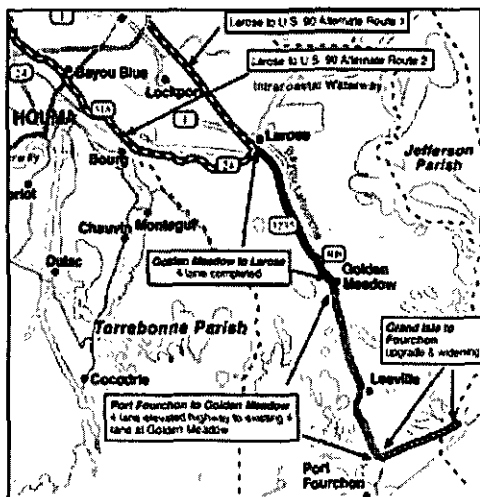
### **Leonard Miller, Jr. Airport**

The close proximity of the South Lafourche Leonard Miller, Jr. Airport to Port Fourchon makes it the airport of choice for both business and recreational travel to South Louisiana. This general aviation airport sits on 359 acres in Galliano, Louisiana, and is surrounded by 1,200 acres of commission-owned property slated for industrial development. The airport has a 5,000-foot runway with expansion plans for a 6,500-foot runway with a full parallel taxiway to accommodate large jet aircraft.

### **LA 1 (Louisiana Highway 1) Gateway to the Gulf**

Nearly 10,000 vehicles a day travel the southernmost portion of Louisiana Highway 1 (LA 1) and is considered an over-burdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather. LA 1 is the only means of land access to the following: (1) Port Fourchon services approximately 18% of our national domestic and imported oil and gas; and (2) Louisiana Offshore Oil Port (LOOP) handles approximately 15% of the U.S. imported crude oil with connected pipelines to 50% of the U.S. refinery capacity. The increase in the volume of tonnage transferred at Port Fourchon parallels with the increase in truck traffic. Recent truck traffic studies show over 1,000 trucks per day travel in and out of Port Fourchon. In addition, LA 1 is the hurricane evacuation route for residents of southern Lafourche Parish and Grand Isle as well as 6,000 oil and gas employees working off Louisiana's coastline.

Recognizing in 2001 that LA 1 is extremely significant to both the nation's energy supply and generates billions of dollars in OCS revenues, the U. S. Congress named this critical energy infrastructure to the federal list of "high priority corridors." This designation puts LA 1 in an impressive class of only 44 such transportation arteries in the nation.



The LA 1 project is to be designed so that it can be constructed using "end-on" type construction methods whenever possible to protect our sensitive wetlands and marshes. Phased construction will allow the portions of the project to be constructed as funding is available. In March of 2006, state highway officials, elected leaders, and members of the LA 1 Coalition celebrated the start of construction on a new Leeville elevated highway. Funding sources are revenue from bond proceeds as well as a Federal highway loan. Local industry and community residents will service these debts by paying highway tolls to access the new highway for the next thirty years; however, significant funding is still needed to make a safer, more reliable and secure LA 1 a reality.



## **Tourism**

Since 1998, tourism in the Parish has increased by an annual average of 15%. Currently, the Parish is in the process of developing the Bayou Lafourche Corridor as a recreation and economic development initiative. During the months of April and May, Lafourche Parish is a favored destination for avid bird watchers. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other.

## **FINANCIAL MANAGEMENT**

### **Internal Controls and Budgetary Control**

The system of internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes the following: 1) the cost of control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The Parish uses a computerized financial accounting system that includes a system of internal accounting controls.

The Finance Department is responsible for providing all centralized Parish financial services including financial accounting, reporting and budgeting, payroll, accounts payable disbursement functions, cash and investment management, debt management, purchasing, and contract administration. The Finance Director is appointed by the Parish President and confirmed by the Council. The Director of Finance serves at the discretion of the Parish President.

The objective of budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Parish Council. In accordance with Article VI of the Home Rule Charter, the annual operating budget is proposed by the Parish President and enacted by the Parish Council after public discussion. Subsequent intra-departmental budget transfers must be approved by the Parish President. Inter-departmental transfers and any increase or decrease in total appropriations must be approved by the Parish Council. Management control for the operating budget is maintained at the fund and department level.

Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders exceeding appropriated balances are not released unless additional appropriations are made available. The primary responsibility for fiscal analysis of budget to actual expense or revenue and overall program fiscal standing rests jointly with the department operating the program along with the fund accountant assigned to assist the department in monitoring its budget. As demonstrated by the statements and schedules included in the Parish's 2009 CAFR, the Parish continues to meet its responsibilities for sound financial management.

### **Cash Management**

The Parish's investment policy is to minimize credit and market risk while maintaining a competitive portfolio yield. With the exception of the 2008 Road Bond proceeds, all Parish cash balances are invested in the Louisiana Asset Management Pool (LAMP). The year 2010 generated LAMP interest earnings of \$41,741.95 with an average investment rate of 0.17%. The year 2009 generated LAMP interest earnings of \$96,441 with an average investment rate of 0.38%. The year 2008 generated LAMP interest earnings of \$682,912 with an average investment rate of 2.38%. The year 2007 generated LAMP interest earnings of \$1,672,390 with an average investment rate of 4.9%.

### **Local Economy**

Education, banking, healthcare, farming, oil and gas production, oilfield service and supply, shipbuilding, sugar refining, tourism, and charter and commercial fishing are the main industries supporting the

Parish's economy. It is estimated that shipbuilding is responsible for 35,000 jobs in the state. There are a number of shipyards in Lafourche Parish including Bollinger Shipyards and North American Shipbuilding with both companies being awarded contracts to provide vessels to both the Defense Department and Department of Homeland Security.

Despite the recent national trend of high unemployment, Lafourche Parish has maintained an unemployment rate much lower than the national level. The Deepwater Horizon explosion and the Federal Government's moratorium on deepwater drilling are tough obstacles to overcome. Despite these challenges, the resiliency of the citizens of Lafourche Parish along with businesses committed to maintaining operations in the Parish yields a bright economic future for Lafourche Parish.

### **2010 Major Accomplishments**

- Road Sales Tax District 2 roadway and drainage projects totaling \$7,000,000.
- Awarding and commencement of \$40,000,000 in Community Development Block Grants and Hazard Mitigation Funds.
- Laurel Valley Road Phase I completion.
- Alidore Community's levee system completion.
- Bayou Bouef and Kraemer levee systems completed.
- Tiger Drive resurfacing.
- Choupic levee system's culverts and gates installed.
- Bobcat levee system completed.
- Morvant, West Camelia, and Leighton pump stations upgraded.
- Hero's Park walking track completed along with relocation of softball field #2.
- Larousse Boat Launch refurbished as well as cementing of wharfs and walkways.

### **Upcoming Projects**

- Mathews Government Complex renovations
- Parr and Larose pump stations improvements
- Laurel Valley Road Phase II
- Cut Off/Pointe-Aux-Chenes levee
- LA 308 levee/seawall improvements
- Replacement of Jessie Dufrene pump station
- Company Canal dredging along with installation of new pump station
- Twin Oaks drainage project
- Raceland Ag Center
- Des Allemands Breakwater/bulkhead System
- District 1 of 12 and 2 of 12 pump stations improvements
- Golden Meadow Town Hall multi-purpose facility enhancements
- SLEC business incubator
- Dugas Canal drainage improvements
- Lockport/Company Canal south bank levee lift
- Westside drainage improvements
- North Choupic drainage improvements
- Delta Woods drainage improvements
- Affordable Rental Housing

### **Long Term Financial Planning**

On a monthly basis, critical factors such as the Parish's revenue streams, economic, and demographic growth factors are reviewed and analyzed to forecast future revenue and expenses of the Parish. The goal is to develop a strategic plan providing essential services and infrastructure for Lafourche Parish in conjunction with planning for anticipated growth and financing for both future capital improvements and asset maintenance.

Preserving and improving all Parish capital assets and property are top priorities of the Parish and are reviewed frequently to ensure the Parish is utilizing tax dollars at a high level. Continued considerations are given for road improvements along with projects addressing drainage, flood protection, and coastal erosion. On an annual basis, planning the undertaking of capital projects, purchasing capital assets, and repairing and maintaining Parish assets and property are part of a five-year plan to put Lafourche Parish Government in a position to provide optimal services with the best equipment throughout the Parish.

#### **One-Time Revenue Sources**

In May of 2010, Lafourche Parish Government received \$1,000,000 from British Petroleum. These funds may be used for expenses directly related to both the response and recovery of the Deepwater Horizon explosion.

#### **ACKNOWLEDGMENTS**

We wish to express our appreciation to all departments of the Parish who assisted and contributed to the preparation of this report. Special thanks for a job well done to the staff of the Finance and Purchasing Department. Team members are Chastity Himel, Accounting Manager; Sonya Ockman, Accountant II; Renita Jackson, Accountant II; Connie Duet, Accountant II; Victoria Lovell, Accountant II; Brittany Ponvelle, Accountant II; Tara LeBlanc, Purchasing Specialist I; Faye Morvant, Accountant I; and Kathy Grabert, Accounting/Purchasing Clerk III. Each of these individuals performs daily job duties to ensure sound financial practices are followed and maintained. Without their hard work and dedicated efforts, successful completion of this report would be impossible.

Finally, we acknowledge the dedication and perseverance of Parish President Charlotte A. Randolph. Her tireless efforts representing Lafourche Parish at local, state, and national levels are an inspiration to all who call Lafourche Parish home. We also wish to acknowledge the hard work of the Lafourche Parish Council Members, Department Heads and Managers, all Lafourche Government employees, and citizens of Lafourche Parish. Your support in maintaining Lafourche Parish Government's goal of excellence and transparency in all aspects of financial management is greatly appreciated.

Respectfully submitted,

A handwritten signature in black ink that reads "Ryan C. Friedlander". The signature is written in a cursive, flowing style.

Ryan C Friedlander  
Director of Finance



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Lafourche Parish Government  
Louisiana**

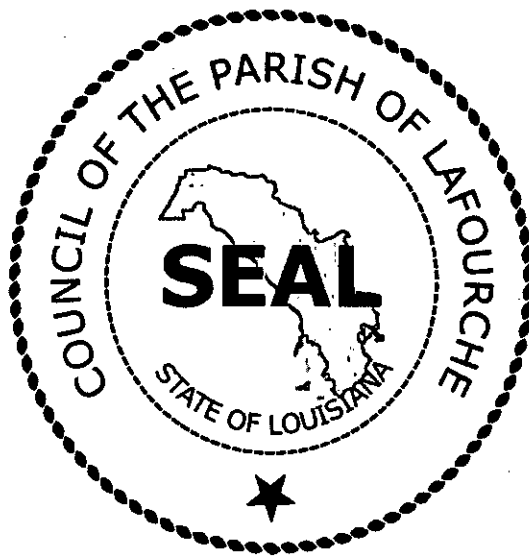
**For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009**

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

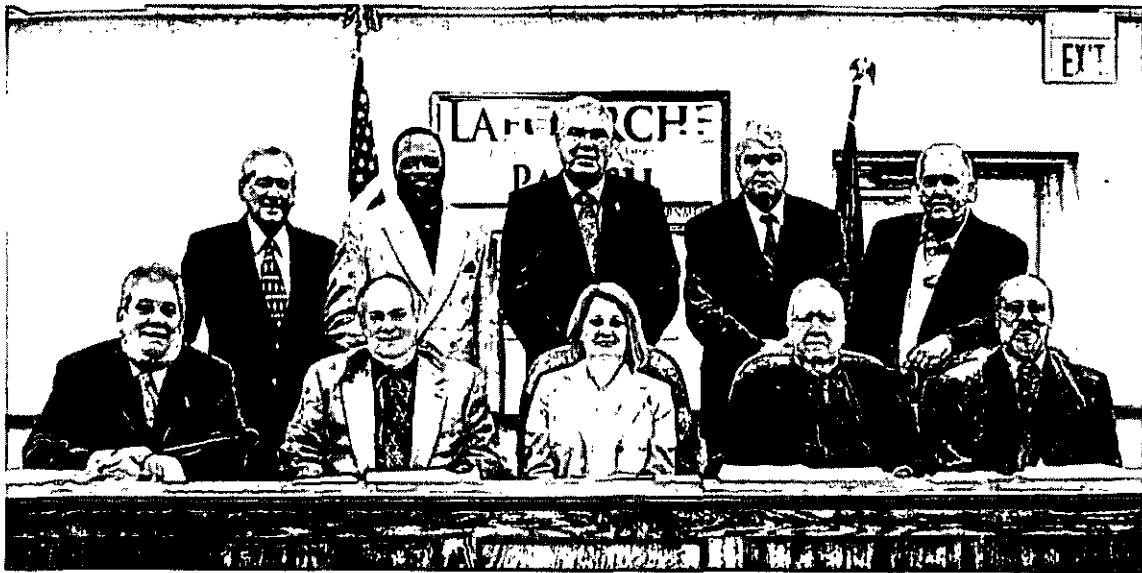


## Randolph Administration



Resilient. Resourceful. Restorative. Lafourche Parish residents have endured hurricanes, an oil spill, a recession and a potential river flood in recent years. Yet we remain strong, ready for the next challenge and prepared for the next opportunity to achieve more. This attitude has allowed Lafourche Parish to continue to move forward through adversity and to ensure that those who have suffered from the disaster are not forgotten. This attitude is also reflected in those who work for parish government, as they continue to provide the services residents of our parish expect and deserve. Improved drainage, roads, hurricane protection, recreation, senior services, and other quality of life issues continue to be our focus. Millions of dollars in grants will build new pump stations and assist in restoring our coast. Lafourche Parish is poised to enter 2012 with the anticipation of more good things to come.

## 2010 Lafourche Parish Council



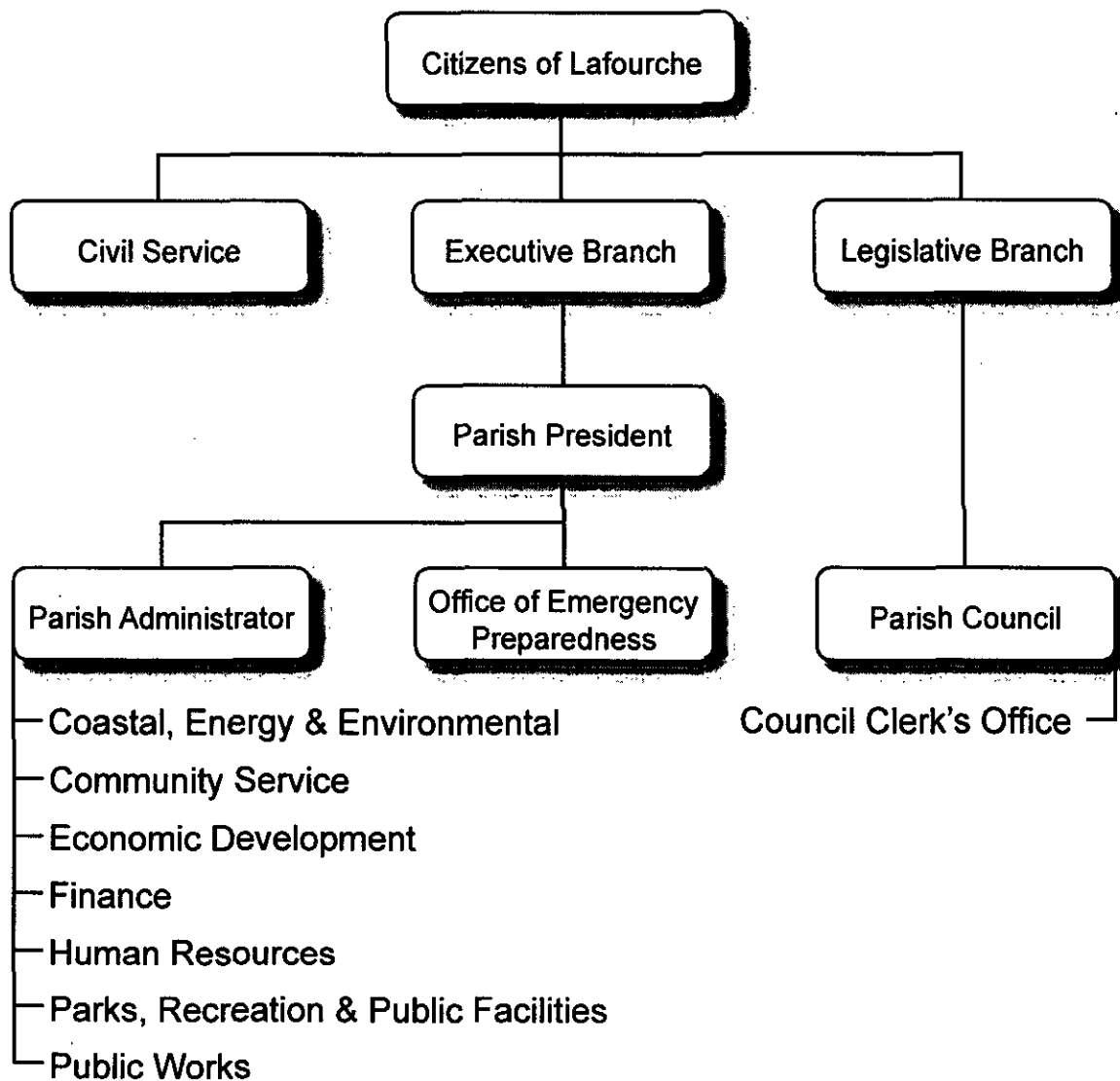
(Front Row, L to R)

Phillip Gouaux, Council District 7  
Michael Delatte, Council District 2, Chairman  
Charlotte Randolph, Parish President  
Matt Matherne, Council District 5  
Rodney Doucet, Council District 8

(Back Row, L to R)

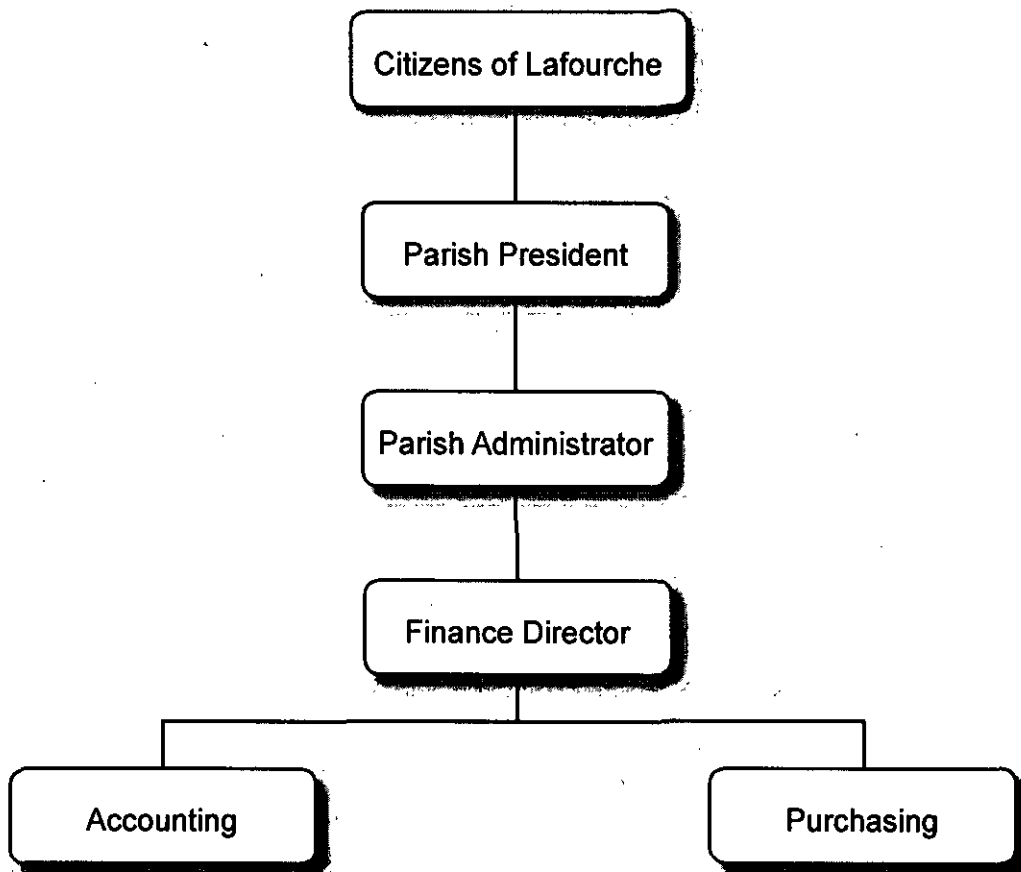
Louis Richard, Council District 3  
Jerry Jones, Council District 1, Vice-Chairman  
Joe Fertitta, Council District 4  
Daniel Lorraine, Council District 9  
Lindel Toups, Council District 6

# **Parish of Lafourche Organizational Chart Primary Government**





Parish of Lafourche  
Organizational Chart  
Department of Finance





# Financial Section







# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish of Lafourche, Louisiana (the "Parish"), as of and for the year ended December 31, 2010, which collectively comprise basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 3, Hospital Service District No. 1, Hospital Service District No. 2, Hospital Service District No. 3, Home Mortgage Authority, Housing Authority, Juvenile Justice Commission, Communications District, Drainage District No. 1, Tourist Commission, LAT Workforce Investment Board, Inc., and Ambulance Service District No. 1, which represent 79 percent, 83 percent, and 93 percent, respectively, of the assets, net assets, and revenues of the Lafourche Parish component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Council as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2011 on our consideration of the Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements as a whole. The Introductory Section, Combining and Individual Fund Financial Statements and Schedules, Supplementary Financial Information Schedule, and Statistical Section (UNAUDITED) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements. The Combining and Individual Fund Financial Statements and Schedules, Schedule of Compensation Paid to Council Members and Parish President and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Introductory Section, Certain Supplemental Financial Information Schedules marked "Unaudited" and Statistical Tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Stagni & Company*

Thibodaux, Louisiana  
June 21, 2011



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STAGNI & COMPANY, LLC

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**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

As financial management of the Lafourche Parish Government (the Parish), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafourche Parish Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the Letter of Transmittal and the financial statements.

**FINANCIAL HIGHLIGHTS**

- Assets of the primary government exceeded its liabilities at the close of the year by \$86,070,169 (net assets). Of this amount \$27,505,727 may be used to meet the government's ongoing obligations to citizens and creditors and is considered unrestricted.
- The primary government's total net assets increased by \$2,741,799. Governmental activities net assets increased by \$2,972,693 while business-type activities decreased by \$230,894.
- At the end of the year governmental funds reported combined ending fund balances of \$45,127,217, a decrease of \$5,194,727 in comparison with the prior year. The beginning net assets were restated (decreased) by \$381,725 for adjustments made for changes in estimated liabilities and receivables in the Civil Defense Fund and other non-major governmental funds. Approximately 80% of the total fund balance or \$36.115 million, is available for spending and is considered unreserved.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

With the implementation of Governmental Accounting Standards Board (GASB) Statement 34 the presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide financial statements) and the major individual funds (fund financial statements). Both perspectives allow the reader to address relevant questions, broaden a basis for comparison and should enhance accountability.

**Government-Wide Financial Statements (GWFS)** – The GWFS are designed to be similar to those of private sector businesses in that all governmental and business-type activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. Also presented in the GWFS is a total column for the business-type activities of the primary government. All component unit agencies issue separate statements. The Statement of Net Assets presents information on all assets and liabilities, with the difference between the reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net assets changed during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), conservation and development (social programs), culture and recreation (library and athletics), and intergovernmental.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

These services are financed primarily with taxes. The business type activities reflect private sector type operations (sewer utilities) where the fee for service typically covers all or most of the cost of operations, including depreciation.

**Fund Financial Statements (FFS)** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

- **Governmental Funds** – are used to account for essentially the same functions reported as governmental activities in the GWFS. The Major Fund presentation is presented on a modified accrual basis. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.
- **Proprietary Funds** – encompass both enterprise and internal service funds on the FFS. Enterprise funds are used to report the same functions presented as business-type activities in the GWFS. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The Parish uses an internal service fund to account for the self insurance of worker's compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the GWFS.

FFS also allow the Parish to present **fiduciary** funds. While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the GWFS.

While the total column on the proprietary FFS for enterprise funds is the same as the business-type column at the GWFS, the governmental major funds total column requires reconciliation because of the different measurement focus that is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and the inter-fund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the GWFS.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the GWFS and FFS. The notes to the financial statements are a required part of the basic financial statements.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning major fund budgetary comparisons. The Schedule of Compensation Paid to Parish Council and President is also required supplementary information.

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. Certain other supplementary financial information can be found in this report – such as the schedule of federal awards.



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

**FINANCIAL ANALYSIS**

The Statements of Net Assets includes all of the assets and liabilities and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Parish.

To begin our analysis, a condensed summary of the Statement of Net Assets is presented in the following table:

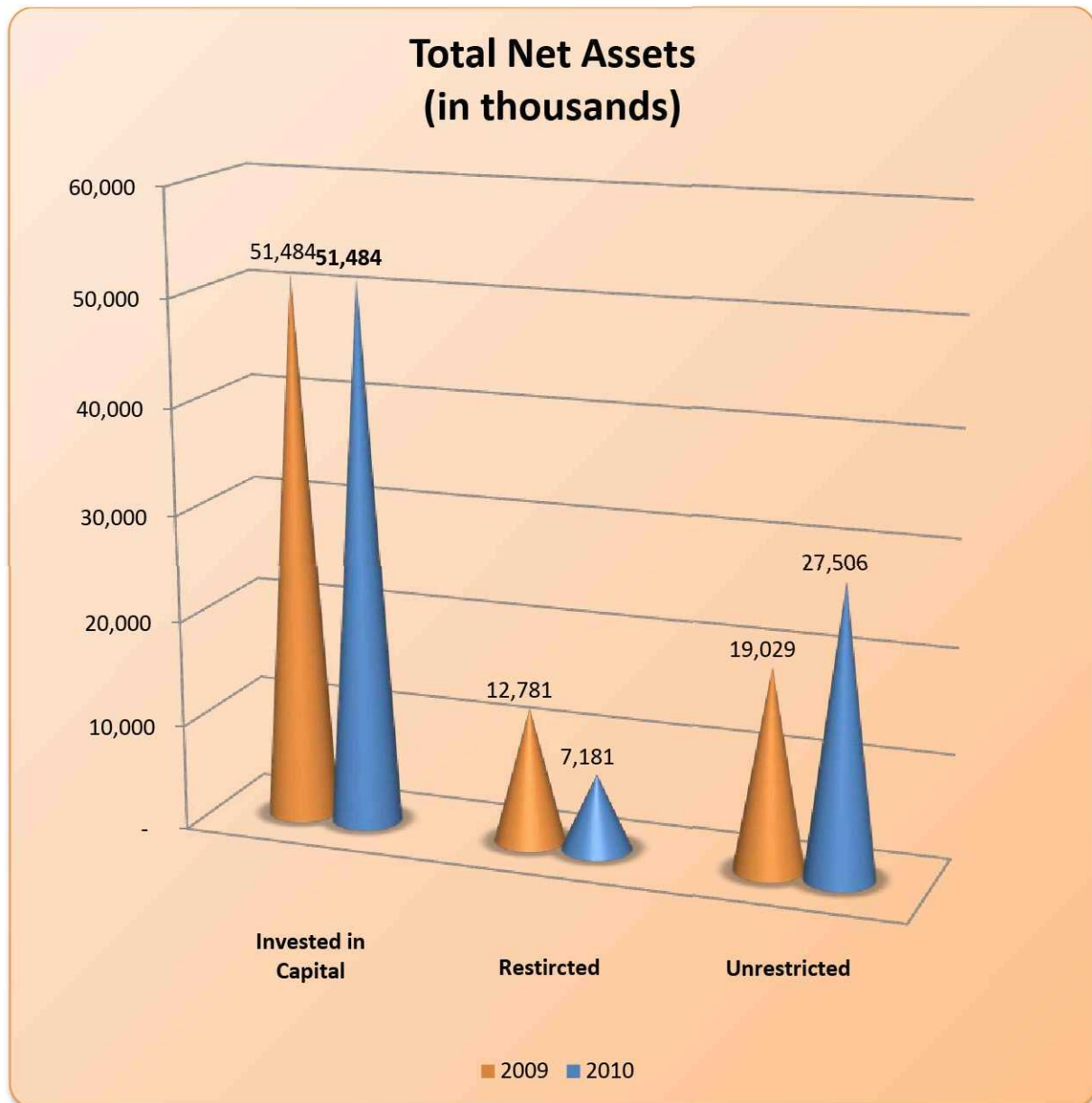
**Condensed Statement of Net Assets**  
**December 31, 2009 and 2010**  
(in millions)

	<b>2009</b>			<b>2010</b>		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>Assets:</b>						
Current and Other	\$ 59.795	\$ 0.009	\$59.803	\$ 51.963	\$ 0.013	\$51.976
Capital	70.179	3.225	73.405	75.998	3.020	79.018
Total	129.974	3.234	133.208	127.961	3.033	130.994
<b>Liabilities:</b>						
Current	7.612	0.259	7.871	5.238	0.255	5.493
Long-Term	42.042	-	42.042	39.431	-	39.431
Total	49.654	0.259	49.913	44.669	0.255	44.924
<b>Net Assets:</b>						
Invested in Capital						
Assets, Net	48.259	3.225	51.484	48.363	3.020	51.383
Restricted	12.781	-	12.781	7.181	-	7.181
Unrestricted	19.280	(0.251)	19.029	27.749	(0.243)	27.506
Total	\$ 80.320	\$ 2.974	\$83.294	\$ 83.293	\$ 2.777	\$86.070

In 2010, \$51.4 million of the total net assets reflects the investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$4.7 million of the net assets is restricted for debt service and \$2.5 million for capital projects.

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2010

The following depicts the composition of total net assets for 2010 and 2009:



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

The table following provides a summary of the changes in net assets:

Condensed Statement of Changes in Net Assets  
For the Year Ended December 31, 2009 and 2010  
(in millions)

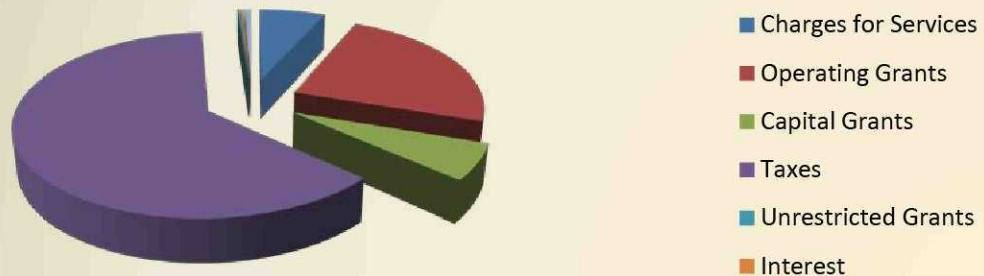
	2009			2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>Revenues:</b>						
<i>Program Revenue:</i>						
Charges for Services	\$3.369	\$0.102	\$3.471	\$3.484	\$0.183	\$3.667
Operating Grants	12.346	-	12.346	18.075	-	18.075
Capital Grants	3.349	-	3.349	3.349	-	3.349
<i>General Revenue:</i>			-			-
Taxes	32.527	-	32.527	34.941	-	34.941
Unrestricted Grants	0.112	-	0.112	0.112	-	0.112
Interest	0.155	-	0.155	0.150	-	0.150
Miscellaneous	0.345	-	0.345	2.381	-	2.381
	52.203	0.102	52.305	62.492	0.183	62.675
<b>Expenses:</b>						
General Government	7.613	-	7.613	8.080	-	8.080
Public Safety	8.608	-	8.608	9.634	-	9.634
Public Works	23.207	-	23.207	22.149	-	22.149
Sewer	-	0.362	0.362	-	0.414	0.414
Community Services	8.415	-	8.415	13.112	-	13.112
Culture and Recreation	4.267	-	4.267	4.844	-	4.844
Interest	1.810	-	1.810	1.700	-	1.700
	53.920	0.362	54.282	59.519	0.414	59.933
Increase (Decrease)	(1.717)	(0.260)	(1.977)	2.973	(0.231)	2.742
Net Assets - Beginning, Restated	82.037	3.234	85.271	80.320	3.008	83.328
Net Assets - Ending	\$80.320	\$2.974	\$83.294	\$83.293	\$2.777	\$86.070

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

Net assets increased by \$2.7 million during 2010. Total revenues increased by approximately \$10 million while total expenses increased by approximately \$5.7 million. The major increases and decreases were in governmental activities in the following areas:

- Operating grants received increased substantially by 22%. Taxes – ad valorem, sales, and other increased over \$2 million or 9%. Miscellaneous revenues also increased over \$2 million. Included in miscellaneous revenues is \$1 million received from BP Oil Company due to the oil spill in the Gulf of Mexico in 2010.

**2010 Revenues by Source - Governmental Activities**



- Total expenditures for all activities increased by \$5.7 million or 22% from the prior year. General government, public safety, public works, and culture and recreational expenditures all remained relatively stable compared to the prior year. Community services activities increased by 18% due to significant additional amounts spent in the planning commission, weatherization projects, the TANF grant, and the CIAP grant.

**Business Type Activities** – nets assets decreased by over \$200,000. The beginning balance was restated by \$33,733 for capital assets added for the addition of the Sewer District No. 2 Fund. Charges for sewer services were approximately \$183,000 and expenses to operate this service were \$414,000.

**Business Type Activities Program Revenue and Expenses**



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

**FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS**

**Governmental Funds:**

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending.

The primary government governmental funds reported combined ending fund balances of \$45,127,217 a decrease of \$5,194,727 from the prior year. Certain balances in the total are *reserved* to indicate that it is not available for new spending due to commitments to:

- Liquidate contracts and commitments of the prior period of \$2,489,380 (mainly in the Road Sales Tax District No. 2 Construction – capital project fund) or,
- Payment of debt service of approximately \$4,691,878 or,
- Prepaid assets and insurance of \$672,529.

The General Fund, the main operating fund, ended the year with an unreserved fund balance of \$1,158,409. Other major funds that reported unreserved fund balance were:

- The Solid Waste Fund of \$1,553,952;
- The Royalty Fund of \$5,670,787;
- The Library Commission Fund of \$12,030,018; and
- The Civil Defense Fund of \$622,365.

The non-major governmental funds also had unreserved fund balance of \$16,227,899 from Special Revenue Funds.

Other highlights of the Major Governmental Funds were:

*General Fund* – experienced an excess of expenditures over revenues of \$459,494 before transfers. The net change in fund balance for the year in General Fund was \$690,885

Some of the significant changes and reasons for that change are highlighted below:

- Total revenues increased slightly by less than 5% for additional state grants received.
- The planning and zoning department incurred an additional \$135,000 for personnel services, professional services and operating supplies with the restructuring of this office.
- The public safety divisions incurred a significant increase of over \$650,000 with additional costs for personnel, professional, and operating services.

*Solid Waste Fund* – experienced an excess of expenditures over revenues of \$460,521. Revenues decreased by over \$540,000 because of a decrease in sales taxes collected and because FEMA Reimbursement Funds were not received as they were in the previous year. Expenditures also decreased – most of the decrease (\$450,000) occurred in operating services provided – this was a result of having a year in which additional debris/trash services were not necessary in 2010.

*Royalty Fund* - experienced an excess of revenues over expenditures of \$2,547,717 before transfers out to other funds. Revenues increased substantially by over \$1.4 million from an increase of royalties received from the state. The only amounts expended in this fund – the same as the prior year – are to the State for the Parish's agreed upon amount to fund a portion of the LA Hwy 1 Road Project.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

*Library Commission Fund* - experienced an excess of expenditures over revenues of \$575,866. Revenues increased substantially by \$812,200 from an increase of ad valorem taxes received based upon the assessed millages for 2010 and over \$500,000 received from proceeds from the sale of property originally purchased for construction of the new Thibodaux Library. Expenditures also increased by over \$442,594 including more than \$320,000 in personnel expenditures for additional personnel salaries and benefits and over supply purchases increased by approximately \$111,000.

*Civil Defense Fund* – experienced an excess of revenues over expenditures of \$746,968 before transfers out to other funds. Revenues remained relatively the same as last year, increasing slightly by approximately 1.1%. Total expenditures decreased by over \$1.0 million, however capital expenditures increased by \$212,910 and the remaining decrease of \$1.1 million was from all categories in that fund but especially operating services and miscellaneous.

*The Capital Projects Fund* - The Capital Projects Fund accounts for all non-road capital outlay projects. All projects or capital outlay expended is funded by transfers from the individual funds for which the project or capital outlay is budgeted. During the year \$8,699,031 was expended on capital projects that were funded by the respective funds.

***Proprietary Funds:***

*Enterprise Funds* - Net assets of the Sewerage Funds totaled \$3,047,619, a decrease of \$230,894 from the prior year. The Enterprise Funds had restricted fund equity of \$3,020,325 in capital assets but a fund deficit in unreserved of \$243,059.

*Internal Service Fund* – Net assets of the Worker's Compensation Fund increased slightly from the prior year by \$118,468 to \$1,131,211. Charges for insurance received from other funds were \$462,047. Expenses amounted to \$349,079 mostly insurance premiums \$252,993.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Some of the significant budget variances were:

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Federal Grant	\$6,173,768	\$ 341,302	\$ (5,832,466)	Grant funding not received as expected.
Other State Grants	\$6,139,886	\$ 421,177	\$ (5,718,709)	Grant funding not received as expected.
Public Safety	\$4,941,021	\$2,581,848	\$ 2,359,173	Over anticipated professional and not enough in prisoner expenditures
Public Works	\$1,203,317	\$ 370,909	\$ 832,408	Over anticipated professional services
Community Services	\$1,452,820	\$ 256,255	\$ 1,196,565	CIAP project expenditures were over budgeted.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

An explanation of increases and decreases in the original and final budget were:

<b>Original Budget - Revenues</b>	<b>\$ 6,923,396</b>	<b><i>Adjustment was necessary for:</i></b>
Increases (Decreases) for:		
Grants	12,022,199	Grants awarded by grantor(s) and projects are ongoing
Miscellaneous	21,921	Additional Lease/sale of property
Interest	(2,200)	Interest rates and investments low
	<hr/>	
Total Amendments	12,041,920	
Final Budget - Revenues	<hr/> <b>\$ 18,965,316</b> <hr/>	
 <b>Original Budget - Expenditures</b>	 <b>\$ 7,912,495</b>	
Increases (Decreases) for:		
Legislative	(2,459)	Decrease in supplies to assist in expenditures related to a capital project.
Judicial	27,000	Increase in Employee Benefits
Finance and Administrative	(34,600)	Decrease in Other Services for Planning & Zoning restructuring.
Property & Risk Management	1,167	Increase in Operating Services covering costs associated with sale of property.
Planning & Zoning	265,600	Increase overall budget due to departmental restructuring.
Public Safety	3,132,401	Increase in Professional Services (grant awards).
Public Works	759,783	Increase in Professional Services (grant awards).
Community Services	1,324,115	Increase in Miscellaneous (grant awards).
Capital Outlay	(11,000)	Decrease budget due to project completion.
	<hr/>	
Total Amendments	5,462,007	
Final Budget - Expenditures	<hr/> <b>\$ 13,374,502</b> <hr/>	

**CAPITAL ASSETS**

The net book value of capital assets of governmental activities at the end of the year was \$75,998,966 (\$189,274,553 cost less \$113,275,587 of accumulated depreciation). The amount shown as Invested in capital assets, which is net of related debt related to the capitalization of those assets is \$48,362,859.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

<b>Governmental Activities:</b>	<b>2009</b>	<b>2010</b>
<i>Capital assets not being depreciated:</i>		
Land	\$2,044,003	\$1,076,269
Construction in progress	14,530,079	17,952,017
	<u>16,574,082</u>	<u>19,028,286</u>
Buildings	21,069,291	30,547,209
Roads	80,320,023	83,258,634
Bridges	13,190,453	13,194,218
Improvements	2,417,680	2,369,867
Pumps & Sewerage	28,801,408	28,865,046
Furniture & Equipment	7,355,315	4,354,290
Vehicles	7,876,085	7,657,003
	<u>161,030,255</u>	<u>170,246,267</u>
Total cost of assets	177,604,337	189,274,553
<i>Less accumulated depreciation for:</i>		
Buildings	4,365,044	5,681,126
Roads	58,422,808	64,260,386
Bridges	7,166,790	7,373,324
Improvements	761,869	833,993
Pumps	26,662,923	27,131,171
Furniture & Equipment	5,214,058	2,939,421
Vehicles	4,831,437	5,056,166
	<u>107,424,929</u>	<u>113,275,587</u>
<i>Net Capital Assets-Governmental Activities</i>	<u>\$70,179,408</u>	<u>\$75,998,966</u>

*Governmental Activities* –a summary of additions for capitalization of assets:

Land	\$ 18,326
Construction in progress	8,755,958
Buildings	3,738,166
Road projects	281,400
Drainage projects	264,715
Pumps & Sewerage	63,638
Equipment and furniture	478,809
Vehicles and equipment	77,186
Total additions	<u>\$ 13,678,198</u>



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

*Governmental Activities* – a summary of deletions and adjustments:

Land	\$ (986,060)
Construction in progress	(5,334,020)
Buildings	5,739,752
Road projects	2,657,211
Bridges	3,765
Drainage projects	(312,528)
Equipment and furniture	(3,479,834)
Vehicles and equipment	(296,268)
Total deletions & adjustments	\$ (2,007,982)

Depreciation expense for governmental activities was charged to the following functions:

General Government	\$456,325
Public Safety	273,444
Public Works	7,051,842
Health & Community	47,377
Culture & Recreation	601,086
	\$8,430,034

**Business-Type Activities** – The beginning balance of capital assets was restated by \$33,733 for capital assets less accumulated depreciation added to include the Sewer District No. 2 Fund. There were no additions or deletions in capital assets this year. Depreciation of \$231,249 was recognized during the year.

Additional information on capital assets follows in Note 5. CAPITAL ASSETS in the financial report.

#### **DEBT ADMINISTRATION**

At the end of 2010 total bonded debt outstanding was \$33,540,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$2,580,000.

**Community Disaster Loan** - With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan – the proceeds of \$5,462,053 that were received in 2006 - is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but may be extended. Payments of principal and interest may be deferred until the end of the 5 year period. Interest – computed as the US Treasury rate for 5-year maturities on the date the Promissory Note is executed – accrues on the funds as they are disbursed. The Agency may cancel repayment of all or part of the loan if the revenues in the 3 fiscal years following the fiscal year of the disaster are insufficient to meet the operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses or by Legislative Action. Currently there is legislation

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

to cancel repayment of the loan and consider the funds a grant, and consequently we did not accrue interest at the end of this year.

Additional information on long-term debt follows in Note 6. LONG-TERM DEBT in the financial report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- The 2011 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2011. The 2011 Budgets were enacted at the November 23, 2010 regular council meeting.
- The 2011 Operations and Maintenance Budget is proposed at a value of \$50,070,284 compared to a \$51,532,943 finally amended 2009 Budget and a current \$63,236,470 amended 2010 Budget.
- The 2011 Capital Budget adds \$3,968,280 to new and existing projects for an estimated \$23,177,968 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- Funding is provided from General Sales Tax collections estimated in the amount of \$11,800,000, and ad valorem tax collections estimated in the amount of \$14,773,905.
- Combined with funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2011 totaling \$13,138,811.
- All debt service funds of the Parish are being maintained in good financial condition. Revenues are available to meet expenditures and debt services. The Parish's total outstanding debt as of December 31, 2010, will be \$33,540,000, and the combined total of annual principal plus interest debt service due in 2010 is \$4,132,159.

Lafourche Parish began to experience the national economic downturn in early 2010. Sales taxes began to decline slightly in the first quarter. Then the Macondo oil rig explosion occurred on April 20, 2010, tragically killing 11 people and polluting the Gulf of Mexico and Lafourche's shores. The now five-month ordeal, coupled with a suspension of exploration activity on floating rigs, has resulted in uncertainty about the future revenues of the parish.

Therefore, this budget was derived from anticipated declines in revenue to conservatively approach 2011. Reflected in the numbers are an 11 percent decline in ad valorem taxes, and a 10 percent decrease in sales taxes. (These estimates were based upon consultation with the Lafourche Parish Assessor and oil and gas industry experts.)

The budget also includes a sharp increase in health benefits for parish employees. The anticipated 20 percent increase in these benefits will be absorbed by government funds considering employees were not awarded pay increases in 2010 due to budgetary constraints. Unless there is a significant upturn in the economy, the same holds true for 2011. Considering the economic impact from both the BP oil spill and federally mandated moratorium, 2011 estimated revenue collections were reduced.

**CONTACTING MANAGEMENT**

This financial report is designed to provide a general overview of the finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following address or submitted via the website.

Department of Finance, Accounting Division  
PO Drawer 5548  
Thibodaux, LA 70302

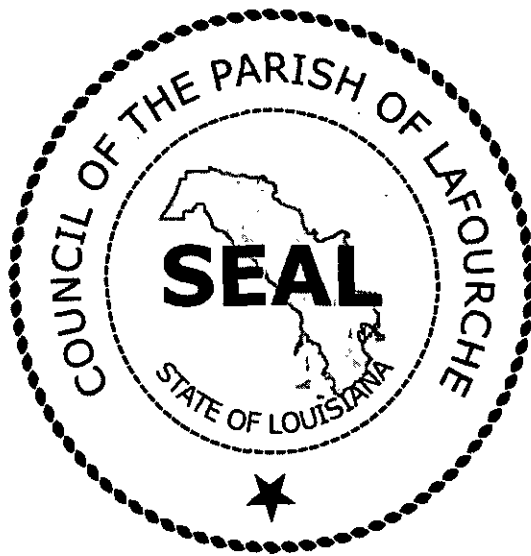
**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2010

Complete copies of this document can be found on the Lafourche Parish Government's website: [www.lafourchegov.org/lafourchegov/Departments\\_Finance.aspx](http://www.lafourchegov.org/lafourchegov/Departments_Finance.aspx) and on the Louisiana Legislative Auditor's website: [www.lia.state.la.us/audhome.htm](http://www.lia.state.la.us/audhome.htm).



# Basic Financial Statements





# LAFOURCHE PARISH GOVERNMENT

## Statement of Net Assets December 31, 2010

Statement A

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	Total
<b>ASSETS</b>				
Cash	\$ 6,417,220	\$ -	\$ 6,417,220	\$ 140,984,428
Investments	18,554,285	-	18,554,285	24,550,986
Receivables	1,891,441	12,226	1,903,667	39,845,391
Due from Other Governments	21,947,737	-	21,947,737	-
Prepays and other assets	2,170,056	-	2,170,056	9,846,965
Unamortized Bond issuance costs	982,264	-	982,264	-
Capital Assets				
Non-depreciable	19,028,286	-	19,028,286	29,927,075
Depreciable	56,970,680	3,020,325	59,991,005	201,620,726
Total assets	<u>127,961,969</u>	<u>3,032,551</u>	<u>130,994,520</u>	<u>446,775,571</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	4,028,138	16,427	4,044,565	14,694,810
Other current liabilities	334,960	-	334,960	5,159,341
Accrued Interest Payable	515,615	-	515,615	-
Due to Other Governmental Units	359,213	238,858	598,071	-
Long-term liabilities				
Due within one year	2,723,126	-	2,723,126	4,362,495
Due in more than one year	36,708,014	-	36,708,014	41,160,088
Total liabilities	<u>44,669,066</u>	<u>255,285</u>	<u>44,924,351</u>	<u>65,376,734</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	48,362,859	3,020,325	51,383,184	197,449,332
Restricted for:				
Capital Projects	2,489,380	-	2,489,380	1,870,943
Debt Service	4,691,878	-	4,691,878	2,102,418
Unrestricted (deficit)	27,748,786	(243,059)	27,505,727	179,976,144
Total net assets	<u>\$ 83,292,903</u>	<u>\$ 2,777,266</u>	<u>\$ 86,070,169</u>	<u>\$ 381,398,837</u>

See notes to financial statements.

# LAFOURCHE PARISH GOVERNMENT

Statement of Activities  
For the Year Ended December 31, 2010

Statement B

Functions/Programs	Primary Government			
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Governmental Activities:</b>				
General Government	\$ 8,080,034	\$ 3,314,461	\$ 5,230,223	\$ 1,419,557
Public Safety	9,633,690	-	-	-
Public Works	22,149,493	131,249	2,236,735	1,929,559
Health & Community Services	13,112,084	38,241	10,447,146	-
Culture and Recreation	4,844,450	-	160,483	-
Interest and Fiscal Charges	1,698,994	-	-	-
Total governmental activities	59,518,745	3,483,951	18,074,587	3,349,116
<b>Business-Type Activities:</b>				
Sewer	413,647	182,753	-	-
	\$ 59,932,392	\$ 3,666,704	\$ 18,074,587	\$ 3,349,116
Component Units (unaudited)	\$ 168,491,126	\$ 176,349,039	\$ 272,172	\$ -

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Statement of Activities For the Year Ended December 31, 2010

Statement B

	Primary Government			Component Units
	Net (Expense)			
	Revenue			
	Governmental	Business-	Total	Total
	Activities	Type Activities		
<b>Governmental Activities:</b>				
General Government	\$ 1,884,207	\$ -	\$ 1,884,207	
Public Safety	(9,633,690)	-	(9,633,690)	
Public Works	(17,851,950)	-	(17,851,950)	
Health & Community Services	(2,626,697)	-	(2,626,697)	
Culture and Recreation	(4,683,967)	-	(4,683,967)	
Interest and Fiscal Charges	(1,698,994)	-	(1,698,994)	
Total governmental activities	(34,611,091)	-	(34,611,091)	-
<b>Business-Type Activities:</b>				
Sewer	-	(230,894)	(230,894)	
Total governmental activities	(34,611,091)	(230,894)	(34,841,985)	
Component Units				\$ 8,130,085
<b>General revenues</b>				
<b>Taxes:</b>				
Ad Valorem	21,942,128	-	21,942,128	12,001,196
Sales	10,302,006	-	10,302,006	639,851
Other	2,697,475	-	2,697,475	-
Interest and investment earnings	149,511	-	149,511	799,696
Grants not restricted to specific programs	112,268	-	112,268	3,769,076
Other	2,380,396	-	2,380,396	(77,812)
Total general revenues	37,583,784	-	37,583,784	17,132,007
Changes in net assets	2,972,693	(230,894)	2,741,799	25,262,092
Net assets, beginning of year, restated	80,320,210	3,008,160	83,328,370	356,136,745
Net assets, end of year	\$ 83,292,903	\$ 2,777,266	\$ 86,070,169	\$ 381,398,837

See notes to financial statements.

# LAFOURCHE PARISH GOVERNMENT

## Balance Sheet - Governmental Funds December 31, 2010

Statement C

	Major Funds				
	001	107	108	119	123
	General	Solid Waste	Royalty	Library Commission Fund	Civil Defense
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 748,156	\$ -	\$ -	\$ 2,091,288	\$ -
Investments	301	717,375	226,765	5,921,447	6
Receivables	544,381	-	-	-	270,226
Due from Other Governments	2,182,370	616,002	992,919	4,092,693	413,091
Due from Other Funds	10,675,482	831,681	4,460,886	85,337	-
Other current assets	25	-	-	-	-
Prepaid Assets	465,100	-	-	207,429	-
<b>TOTAL ASSETS</b>	<b>\$ 14,615,815</b>	<b>\$ 2,165,058</b>	<b>\$ 5,680,570</b>	<b>\$ 12,398,194</b>	<b>\$ 683,323</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 449,737	\$ 591,297	\$ -	\$ 52,094	\$ 7,166
Contracts and Retainages Payable	-	-	-	83	-
Salaries and Benefits Payable	208,167	9,809	-	108,570	7,352
Due to Other Funds	12,026,878	-	9,783	-	45,160
Due to Other Governmental Units	301,317	-	-	-	1,280
Other Current Liabilities	6,207	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>12,992,306</b>	<b>601,106</b>	<b>9,783</b>	<b>160,747</b>	<b>60,958</b>
<b>FUND BALANCES</b>					
Reserved for Debt Service	-	-	-	-	-
Reserved for Capital Contracts	-	-	-	-	-
Reserved for Prepaid Assets	465,100	-	-	207,429	-
Unreserved Reported In:					
General Fund	1,158,409	-	-	-	-
Special Revenue Funds	-	1,563,952	5,670,787	12,030,018	622,365
<b>TOTAL FUND BALANCES</b>	<b>1,623,509</b>	<b>1,563,952</b>	<b>5,670,787</b>	<b>12,237,447</b>	<b>622,365</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 14,615,815</b>	<b>\$ 2,165,058</b>	<b>\$ 5,680,570</b>	<b>\$ 12,398,194</b>	<b>\$ 683,323</b>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
**Balance Sheet - Governmental Funds**  
**December 31, 2010**

Statement C

<u>299</u>		
<u>Capital Projects Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
\$ -	\$ 3,535,696	\$ 6,375,140
-	11,618,195	18,484,089
-	1,076,824	1,891,431
-	13,650,662	21,947,737
63,402	4,185,785	20,302,573
-	1,213,802	1,213,827
-	-	672,529
<u>\$ 63,402</u>	<u>\$ 35,280,964</u>	<u>\$ 70,887,326</u>
 \$ 339,012	 \$ 486,295	 \$ 1,925,601
73,121	1,064,451	1,137,655
-	488,308	822,206
-	9,098,653	21,180,474
-	56,616	359,213
-	328,753	334,960
<u>412,133</u>	<u>11,523,076</u>	<u>25,760,109</u>
 -	 4,691,878	 4,691,878
(348,731)	2,838,111	2,489,380
-	-	672,529
-	-	1,158,409
-	16,227,899	36,115,021
<u>(348,731)</u>	<u>23,757,888</u>	<u>45,127,217</u>
<u>\$ 63,402</u>	<u>\$ 35,280,964</u>	<u>\$ 70,887,326</u>

See notes to financial statements.



## LAFOURCHE PARISH GOVERNMENT

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets December 31, 2010

Statement D

Total fund balance - governmental funds \$ 45,127,217

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:

Cost of non-depreciable capital assets	\$ 19,028,286	
Cost of depreciable capital assets	170,246,267	
Accumulated Depreciation	<u>(113,275,587)</u>	75,998,966

The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets.

1,131,211

Net accrued interest expense for bonds are not reported in the funds:

Accrued interest payable (515,615)

Bond issuance costs are reported as expenditures in the governmental funds. These costs, net of accumulated amortization are recorded as other assets in the statement of net assets.

Unamortized Bond Issuance Costs 982,264

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

**Bonds Payable:**

Due within one year	(2,685,000)	
Due in more than one year	<u>(30,855,000)</u>	(33,540,000)
Community Disaster Loan Payable		(5,462,053)

**Compensated absences:**

Due within one year	(38,126)	
Due in more than one year	<u>(390,961)</u>	(429,087)

Net assets - governmental activities \$ 83,292,903

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

Statement E

	Major Funds			
	001	107	108	119
	General	Solid Waste	Royalty	Library Commission Fund
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 1,814,879	\$ -	\$ -	\$ 4,430,157
Sales	-	6,630,397	-	-
Other	2,697,475	-	-	-
Intergovernmental from:				
Federal Government	341,302	-	-	-
State Government	868,121	15,123	3,745,232	111,976
Local Government	-	-	-	100
Charges for Services	2,016,703	1,950	-	16,898
Fines and Forfeitures	66,780	-	-	15,296
Investment Income	395	3,230	2,485	12,424
Other	118,974	16,611	-	643,785
Total Revenues	<u>7,924,629</u>	<u>6,667,311</u>	<u>3,747,717</u>	<u>5,230,636</u>
<b>EXPENDITURES</b>				
Current :				
General Government	5,174,791	-	1,200,000	-
Public Safety	2,581,848	-	-	-
Public Works	370,909	7,123,332	-	-
Community Services	256,255	-	-	-
Culture and Recreation	-	-	-	3,409,025
Capital Outlay	320	4,500	-	31,629
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>8,384,123</u>	<u>7,127,832</u>	<u>1,200,000</u>	<u>3,440,654</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(459,494)	(460,521)	2,547,717	1,789,982
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	176,769	-	329,702	-
Transfers Out	(408,160)	-	(2,352,978)	(2,365,848)
Total other financing sources (uses)	<u>(231,391)</u>	<u>-</u>	<u>(2,023,276)</u>	<u>(2,365,848)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(690,885)</u>	<u>(460,521)</u>	<u>524,441</u>	<u>(575,866)</u>
<b>FUND BALANCES -</b>				
BEGINNING OF YEAR - RESTATED	2,314,394	2,024,473	5,146,346	12,813,313
END OF YEAR	<u>\$ 1,623,509</u>	<u>\$ 1,563,952</u>	<u>\$ 5,670,787</u>	<u>\$ 12,237,447</u>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2010**

Statement E

123	299		
Civil Defense	Capital Projects Fund	Non-Major Funds	Total
\$ -	\$ -	\$ 15,697,092	\$ 21,942,128
-	-	3,671,609	10,302,006
-	-	-	2,697,475
394,073	-	11,998,011	12,733,386
473,885	-	1,766,330	6,980,667
-	-	1,608,332	1,608,432
-	-	167,540	2,203,091
-	-	1,238,646	1,320,722
39	-	130,938	149,511
308,620	-	1,466,030	2,554,020
<u>1,176,617</u>	<u>-</u>	<u>37,744,528</u>	<u>62,491,438</u>
-	-	1,865,293	8,240,084
-	-	-	2,581,848
216,739	142,500	14,022,569	21,876,049
-	-	12,808,492	13,064,747
-	-	834,339	4,243,364
212,910	8,556,531	4,742,579	13,548,469
-	-	2,580,000	2,580,000
-	-	1,551,604	1,551,604
<u>429,649</u>	<u>8,699,031</u>	<u>38,404,876</u>	<u>67,686,165</u>
746,968	(8,699,031)	(660,348)	(5,194,727)
-	8,887,580	10,124,427	19,518,478
(41,431)	-	(14,350,061)	(19,518,478)
<u>(41,431)</u>	<u>8,887,580</u>	<u>(4,225,634)</u>	<u>-</u>
705,537	188,549	(4,885,982)	(5,194,727)
<u>(83,172)</u>	<u>(537,280)</u>	<u>28,643,870</u>	<u>50,321,944</u>
<u>\$ 622,365</u>	<u>\$ (348,731)</u>	<u>\$ 23,757,888</u>	<u>\$ 45,127,217</u>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance to the Statement of Activities**  
**For the Year Ended December 31, 2010**

Statement F

Net changes in fund balances - governmental funds \$ (5,194,727)

Amounts reported for *governmental activities* in the statement of activities different because:

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlay	13,548,469	
Capital outlay included within the functions	129,729	
Current year depreciation included in:		
General Government	(456,325)	
Public Works	(7,051,842)	
Public Safety	(273,444)	
Health & Community	(47,337)	
Culture & Recreation	(601,086)	
	(8,430,034)	
Gain on disposed assets	(493,316)	
Other asset adjustments/reclassifications	846,276	5,601,124

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:

Bond principal payments 2,580,000

Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds:

Change in long-term compensated absences	15,218	
Change in accrued interest payable	36,017	
Amortization of bond debt issuance costs	(183,407)	(132,172)

The net revenue of the internal service fund is included in governmental activities in the statement of net assets.

118,468

Change in net assets of governmental activities \$ 2,972,693

See notes to financial statements.



**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Net Assets - Proprietary Funds**  
**December 31, 2010**

Statement G

	Business-type Activities	Governmental Activities
	Total Enterprise Funds	601 Internal Service Fund
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ -	\$ 1,012
Cash with Fiscal Agent	-	41,068
Investments	-	70,196
Receivables	12,226	10
Due from Other Funds	15,068	1,116,787
Prepaid expense	-	44,842
	<u>27,294</u>	<u>1,273,915</u>
Total current assets		
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	5,659,110	-
Accumulated Depreciation	(2,638,785)	-
Total Capital Assets	<u>3,020,325</u>	<u>-</u>
Total assets	<u>\$ 3,047,619</u>	<u>\$ 1,273,915</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts Payable	\$ 16,427	\$ 117
Salaries and Benefits Payable	-	2,814
Claims Payable	-	139,745
Due to Other Funds	253,926	28
	<u>270,353</u>	<u>142,704</u>
Total current liabilities		
<b>NET ASSETS</b>		
Invested in capital assets	3,020,325	-
Unrestricted (deficit)	(243,059)	1,131,211
Total Fund Equity	<u>2,777,266</u>	<u>1,131,211</u>
Total Liabilities and Fund Equities	<u>\$ 3,047,619</u>	<u>\$ 1,273,915</u>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2010**

Statement H

	Business-type Activities	Governmental Activities
	Total Enterprise Funds	601 Internal Service Fund
<b>OPERATING REVENUES</b>		
Charges for Insurance	\$ -	\$ 462,047
Charges for Service	182,753	-
	<u>182,753</u>	<u>-</u>
<b>Total Operating Revenues</b>	<u>182,753</u>	<u>462,047</u>
<b>OPERATING EXPENSES</b>		
Personal services	-	61,812
Professional services	26,817	34,274
Operating services	150,113	-
Other services	5,359	252,993
Supplies	109	-
Depreciation	231,249	-
	<u>413,647</u>	<u>349,079</u>
<b>Total expenses</b>	<u>413,647</u>	<u>349,079</u>
<b>Operating Income (Loss)</b>	<u>(230,894)</u>	<u>112,968</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income	-	1,525
Other	-	3,975
	<u>-</u>	<u>5,500</u>
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>5,500</u>
<b>CHANGES IN NET ASSETS</b>	<u>(230,894)</u>	<u>118,468</u>
<b>NET ASSETS:</b>		
<b>BEGINNING OF YEAR, RESTATED</b>	<u>3,008,160</u>	<u>1,012,743</u>
<b>END OF YEAR</b>	<u>\$ 2,777,266</u>	<u>\$ 1,131,211</u>

See notes to financial statements.

# LAFOURCHE PARISH GOVERNMENT

## Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2010

Statement I

	Total Enterprise Funds	601 Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Customers	\$ 183,675	\$ -
Cash received for Premiums	-	485,373
Cash payments to employees for services and benefits	-	(182,983)
Cash Payments for Operating Costs	<u>(183,675)</u>	<u>(1,072,376)</u>
Net Cash Provided by (Used in) Operating Activities	<u>-</u>	<u>(769,986)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income and Maturities	<u>-</u>	<u>5,500</u>
Net Cash Provided by Investing Activities	-	5,500
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	(764,486)
<b>CASH AND CASH EQUIVALENTS:</b>		
<b>BEGINNING OF YEAR</b>	<u>-</u>	<u>905,494</u>
<b>END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ 141,008</u></u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(230,894)	112,968
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	231,249	-
(Increase) Decrease in Assets:		
Receivables	1,031	23,326
Prepaid Expense	-	49,841
Due from Other Funds	-	(835,067)
Increase (Decrease) in Liabilities:		
Accounts and Other Payables	(516)	117
Salaries and Benefits Payable	8,962	(121,171)
Due to Other Funds	<u>(9,832)</u>	<u>-</u>
Net Cash Provided by (Used In) Operating Activities	<u><u>\$ -</u></u>	<u><u>\$ (769,986)</u></u>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Net Assets - Discretely Presented Component Units  
December 31, 2010

Statement J

	<u>Bayou Blue Fire Protection District</u>	<u>Fire Protection District No. 1</u>	<u>Fire Protection District No. 3</u>	<u>Hospital Service District No. 1</u>
<b>ASSETS</b>				
Cash	\$ 137,852	\$ 270,162	\$ 6,191,548	\$ -
Investments	323,836	-	-	6,738,644
Receivables	351,280	461,261	97,634	7,371,482
Other current assets	10,990	54,569	161,961	3,111,253
Capital Assets, net of depreciation	<u>971,840</u>	<u>1,699,496</u>	<u>3,629,147</u>	<u>7,582,931</u>
 Total Assets	 <u>\$ 1,795,798</u>	 <u>\$ 2,485,488</u>	 <u>\$ 10,080,290</u>	 <u>\$ 24,804,310</u>
 <b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 1,229	\$ -	\$ 183,095	\$ 1,451,209
Due to other governmental units	-	-	-	-
Deferred revenues	361,987	461,261	-	-
Other liabilities	3,965	1,976	-	711,460
Long-term Liabilities:				
Due within one year	78,528	35,000	-	2,260,000
Due in more than one year	<u>349,277</u>	<u>156,000</u>	<u>-</u>	<u>7,290,092</u>
 Total Liabilities	 <u>794,986</u>	 <u>654,237</u>	 <u>183,095</u>	 <u>11,712,761</u>
 <b>NET ASSETS</b>				
Invested in capital assets, net of related debt	544,035	1,506,520	3,629,147	5,127,931
Restricted for:				
Customer Deposits	-			
Capital Projects	-			1,620,943
Debt Service	-	73,856	-	-
Unrestricted	<u>456,777</u>	<u>250,875</u>	<u>6,268,048</u>	<u>6,342,675</u>
Total Net Assets	<u>1,000,812</u>	<u>1,831,251</u>	<u>9,897,195</u>	<u>13,091,549</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,795,798</u>	 <u>\$ 2,485,488</u>	 <u>\$ 10,080,290</u>	 <u>\$ 24,804,310</u>

(continued)

See notes to financial statements.

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Net Assets - Discretely Presented Component Units December 31, 2010

Statement J

	Hospital Service District No. 2	Hospital Service District No. 3	Home Mortgage Authority	Housing Authority
<b>ASSETS</b>				
Cash	\$ 591,119	\$ 113,590,331	\$ 1,713,101	\$ 6,642,478
Investments	526,691	691,438	-	-
Receivables	7,150,161	15,840,802	-	3,861,963
Other current assets	947,151	4,316,513	-	259,495
Capital Assets, net of depreciation	2,460,626	129,075,688	-	11,318,535
<b>Total Assets</b>	<u>11,675,748</u>	<u>263,514,772</u>	<u>1,713,101</u>	<u>22,082,471</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	33,201	11,737,319	-	83,890
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	31,097
Other liabilities	-	-	-	136,092
Long-term Liabilities:				
Due within one year	-	-	-	78,967
Due in more than one year	-	-	10,000	7,766,908
<b>Total Liabilities</b>	<u>33,201</u>	<u>11,737,319</u>	<u>10,000</u>	<u>8,096,954</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,460,626	129,075,688	-	7,612,529
Restricted for:				
Customer Deposits				
Capital Projects	-	-		
Debt Service	-	-	163,313	550,636
Unrestricted	9,181,921	122,701,765	1,539,788	5,822,352
<b>Total Net Assets</b>	<u>11,642,547</u>	<u>251,777,453</u>	<u>1,703,101</u>	<u>13,985,517</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 11,675,748</u>	<u>\$ 263,514,772</u>	<u>\$ 1,713,101</u>	<u>\$ 22,082,471</u>

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Net Assets - Discretely Presented Component Units  
December 31, 2010

Statement J

	Juvenile Justice Commission	Communications District	Water District No. 1	Drainage District No. 1
<b>ASSETS</b>				
Cash	\$ 1,310,160	\$ 3,844,075	\$ 3,166,017	\$ 239,733
Investments	500,000	-	12,692,982	1,326,570
Receivables	140,564	146,192	1,506,737	367,372
Other current assets	-	26,092	920,279	-
Capital Assets, net of depreciation	1,418,612	1,256,618	70,241,499	-
	<u>1,418,612</u>	<u>1,256,618</u>	<u>70,241,499</u>	<u>-</u>
Total Assets	<u>\$ 3,369,336</u>	<u>\$ 5,272,977</u>	<u>\$ 88,527,514</u>	<u>\$ 1,933,675</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 123,470	\$ 55,207	\$ 792,499	\$ 3,178
Due to other governmental units	-	-	-	-
Deferred revenues	1,019,543	-	-	352,389
Other liabilities	-	-	1,509,089	-
Long-term Liabilities:				
Due within one year	-	110,000	1,720,000	-
Due in more than one year	101,615	1,390,000	23,800,923	-
	<u>101,615</u>	<u>1,390,000</u>	<u>23,800,923</u>	<u>-</u>
Total Liabilities	<u>1,244,628</u>	<u>1,555,207</u>	<u>27,822,511</u>	<u>355,567</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,418,612	270,384	44,794,536	-
Restricted for:				
Customer Deposits			988,680	-
Capital Projects			250,000	-
Debt Service	-	-	1,314,613	-
Unrestricted	706,096	3,447,386	13,357,174	1,578,108
Total Net Assets	<u>2,124,708</u>	<u>3,717,770</u>	<u>60,705,003</u>	<u>1,578,108</u>
Total Liabilities and Fund Balances	<u>\$ 3,369,336</u>	<u>\$ 5,272,977</u>	<u>\$ 88,527,514</u>	<u>\$ 1,933,675</u>

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Net Assets - Discretely Presented Component Units  
December 31, 2010

Statement J

	<u>Tourist Commission</u>	<u>Ambulance Service District No. 1</u>	<u>LAT Workforce Investment Board, Inc.</u>	<u>Central Lafourche Ambulance Service District</u>
<b>ASSETS</b>				
Cash	\$ 343,704	\$ 2,430,744	\$ 47,911	\$ 88,274
Investments	776,834	223,991	-	750,000
Receivables	76,937	1,797,355	109,135	115,239
Other current assets	-	38,202	-	-
Capital Assets, net of depreciation	343,321	663,119	2,884	-
	<u>343,321</u>	<u>663,119</u>	<u>2,884</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 1,540,796</u></u>	<u><u>\$ 5,153,411</u></u>	<u><u>\$ 159,930</u></u>	<u><u>\$ 953,513</u></u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 11,813	\$ 134,171	\$ 77,842	\$ -
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	115,239
Other liabilities	-	-	-	-
Long-term Liabilities:				
Due within one year	-	-	-	-
Due in more than one year	11,508	-	23,765	-
	<u>11,508</u>	<u>-</u>	<u>23,765</u>	<u>-</u>
<b>Total Liabilities</b>	<u>23,321</u>	<u>134,171</u>	<u>101,607</u>	<u>115,239</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	343,321	663,119	2,884	-
Restricted for:				
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Unrestricted	1,174,154	4,356,121	55,439	838,274
	<u>1,174,154</u>	<u>4,356,121</u>	<u>55,439</u>	<u>838,274</u>
<b>Total Net Assets</b>	<u>1,517,475</u>	<u>5,019,240</u>	<u>58,323</u>	<u>838,274</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,540,796</u></u>	<u><u>\$ 5,153,411</u></u>	<u><u>\$ 159,930</u></u>	<u><u>\$ 953,513</u></u>

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Net Assets - Discretely Presented Component Units  
December 31, 2010

Statement J

	<b>Veterans Memorial District</b>	<b>Total</b>
<b>ASSETS</b>		
Cash	\$ 377,219	\$ 140,984,428
Investments	-	24,550,986
Receivables	451,277	39,845,391
Other current assets	460	9,846,965
Capital Assets, net of depreciation	<u>883,485</u>	<u>231,547,801</u>
<b>Total Assets</b>	<u><u>\$ 1,712,441</u></u>	<u><u>\$ 446,775,571</u></u>
<b>LIABILITIES</b>		
Accounts, salaries and other payables	\$ 6,687	14,694,810
Due to other governmental units	-	-
Deferred revenues	451,277	2,792,793
Other liabilities	3,966	2,366,548
Long-term Liabilities:		-
Due within one year	80,000	4,362,495
Due in more than one year	<u>260,000</u>	<u>41,160,088</u>
<b>Total Liabilities</b>	<u><u>801,930</u></u>	<u><u>65,376,734</u></u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	-	197,449,332
Restricted for:		-
Customer Deposits	-	988,680
Capital Projects	-	1,870,943
Debt Service	-	2,102,418
Unrestricted	<u>910,511</u>	<u>178,987,464</u>
<b>Total Net Assets</b>	<u><u>910,511</u></u>	<u><u>381,398,837</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,712,441</u></u>	<u><u>\$ 446,775,571</u></u>

(concluded)

See notes to financial statements.





**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Activities - Discretely Presented Component Units  
For the Year Ended December 31, 2010

Statement K

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1
<b>EXPENSES</b>	\$ 287,733	\$ 343,293	\$ 2,674,483	\$ 29,713,658
<b>PROGRAM REVENUES</b>				
Charges for services	25,478	25,255	-	29,719,959
Operating grants and contributions	30,045	53,479	183,633	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>55,523</u>	<u>78,734</u>	<u>183,633</u>	<u>29,719,959</u>
<b>NET (EXPENSE) REVENUE</b>	(232,210)	(264,559)	(2,490,850)	6,301
<b>GENERAL REVENUES</b>				
Taxes:				
Ad valorem taxes	319,932	465,513	3,296,728	1,562,558
Sales and use taxes	-	-	-	-
Intergovernmental from:				
Federal Government	-	-	3,057	-
State of LA	12,396	6,581	22,515	-
Local Governments	-	-	-	-
Interest and investment earnings	4,831	-	17,589	(283,914)
Miscellaneous	115	-	174,528	63,978
Total general revenues	<u>337,274</u>	<u>472,094</u>	<u>3,514,417</u>	<u>1,342,622</u>
<b>CHANGES IN NET ASSETS</b>	<u>105,064</u>	<u>207,535</u>	<u>1,023,567</u>	<u>1,348,923</u>
<b>NET ASSETS BEGINNING OF YEAR, RESTATED</b>	<u>895,748</u>	<u>1,623,716</u>	<u>8,873,628</u>	<u>11,742,626</u>
<b>NET ASSETS END OF YEAR</b>	<u>\$ 1,000,812</u>	<u>\$ 1,831,251</u>	<u>\$ 9,897,195</u>	<u>\$ 13,091,549</u>

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Activities - Discretely Presented Component Units  
For the Year Ended December 31, 2010

Statement K

	Hospital Service District No. 2	Hospital Service District No. 3	Home Mortgage Authority	Housing Authority
<b>EXPENSES</b>	\$ 337,002	\$ 112,128,083	\$ 22,192	\$ 3,838,966
<b>PROGRAM REVENUES</b>				
Charges for services	32,717	128,689,921	-	3,707,561
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>32,717</u>	<u>128,689,921</u>	<u>-</u>	<u>3,707,561</u>
<b>NET (EXPENSE) REVENUE</b>	(304,285)	16,561,838	(22,192)	(131,405)
<b>GENERAL REVENUES</b>				
Taxes:				
Ad valorem taxes	203,266	-	-	-
Sales and use taxes	-	-	-	-
Intergovernmental from:				
Federal Government	-	-	-	1,194,902
State of LA	-	-	-	-
Local Governments				
Interest and investment earnings	140,767	505,405	1,068	260,696
Miscellaneous	-	1,158,033	-	(521,563)
Total general revenues	<u>344,033</u>	<u>1,663,438</u>	<u>1,068</u>	<u>934,035</u>
<b>CHANGES IN NET ASSETS</b>	<u>39,748</u>	<u>18,225,276</u>	<u>(21,124)</u>	<u>802,630</u>
<b>NET ASSETS BEGINNING OF YEAR, RESTATED</b>	<u>11,602,799</u>	<u>233,552,177</u>	<u>1,724,225</u>	<u>13,182,887</u>
<b>NET ASSETS END OF YEAR</b>	<u><u>\$ 11,642,547</u></u>	<u><u>\$ 251,777,453</u></u>	<u><u>\$ 1,703,101</u></u>	<u><u>\$ 13,985,517</u></u>

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Activities - Discretely Presented Component Units  
For the Year Ended December 31, 2010

Statement K

	<u>Juvenile Justice Commission</u>	<u>Communications District</u>	<u>Water District No. 1</u>	<u>Drainage District No. 1</u>
<b>EXPENSES</b>	\$ 2,943,190	\$ 698,359	\$ 10,642,411	\$ 177,278
<b>PROGRAM REVENUES</b>				
Charges for services	9,655	1,027,012	11,157,726	-
Operating grants and contributions	5,015	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>14,670</u>	<u>1,027,012</u>	<u>11,157,726</u>	<u>-</u>
<b>NET (EXPENSE) REVENUE</b>	(2,928,520)	328,653	515,315	(177,278)
<b>GENERAL REVENUES</b>				
Taxes:				
Ad valorem taxes	2,012,202	-	1,983,763	281,356
Sales and use taxes	-	-	-	-
Intergovernmental from:				
Federal Government	-	-	-	-
State of LA	1,008,407	-	52,305	15,587
Local Governments	-	-	-	-
Interest and investment earnings	14,674	8,531	57,354	22,933
Miscellaneous	10,169	(55,080)	(931,254)	15
Total general revenues	<u>3,045,452</u>	<u>(46,549)</u>	<u>1,162,168</u>	<u>319,891</u>
<b>CHANGES IN NET ASSETS</b>	<u>116,932</u>	<u>282,104</u>	<u>1,677,483</u>	<u>142,613</u>
<b>NET ASSETS BEGINNING OF YEAR, RESTATED</b>	<u>2,007,776</u>	<u>3,435,666</u>	<u>59,027,520</u>	<u>1,435,495</u>
<b>NET ASSETS END OF YEAR</b>	<u>\$ 2,124,708</u>	<u>\$ 3,717,770</u>	<u>\$ 60,705,003</u>	<u>\$ 1,578,108</u>

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Activities - Discretely Presented Component Units  
For the Year Ended December 31, 2010

Statement K

	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Investment Board, Inc.	Central Lafourche Ambulance Service District
<b>EXPENSES</b>	\$ 440,300	\$ 2,268,784	\$ 1,438,725	\$ 402,389
<b>PROGRAM REVENUES</b>				
Charges for services	-	1,915,142	38,613	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	-	1,915,142	38,613	-
<b>NET (EXPENSE) REVENUE</b>	(440,300)	(353,642)	(1,400,112)	(402,389)
<b>GENERAL REVENUES</b>				
Taxes:				
Ad valorem taxes	-	1,399,391	-	103,263
Sales and use taxes	639,851	-	-	-
Intergovernmental from:				
Federal Government	-	-	-	-
State of LA	19,128	10,565	-	-
Local Governments	-	-	1,423,633	-
Interest and investment earnings	3,255	23,970	-	22,537
Miscellaneous	-	23,042	-	-
Total general revenues	662,234	1,456,968	1,423,633	125,800
<b>CHANGES IN NET ASSETS</b>	221,934	1,103,326	23,521	(276,589)
<b>NET ASSETS BEGINNING OF YEAR, RESTATED</b>	1,295,541	3,915,914	34,802	1,114,863
<b>NET ASSETS END OF YEAR</b>	\$ 1,517,475	\$ 5,019,240	\$ 58,323	\$ 838,274

(continued)

See notes to financial statements.

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Activities - Discretely Presented Component Units  
For the Year Ended December 31, 2010

Statement K

	<u>Veterans Memorial District</u>	<u>Total</u>
<b>EXPENSES</b>	\$ 134,280	\$ 168,491,126
<b>PROGRAM REVENUES</b>		
Charges for services	-	176,349,039
Operating grants and contributions	-	272,172
Capital grants and contributions	-	-
Total program revenues	-	176,621,211
<b>NET (EXPENSE) REVENUE</b>	(134,280)	8,130,085
<b>GENERAL REVENUES</b>		
Taxes:		
Ad valorem taxes	373,224	12,001,196
Sales and use taxes	-	639,851
Intergovernmental from:		
Federal Government	-	1,197,959
State of LA	-	1,147,484
Local Governments	-	1,423,633
Interest and investment earnings	-	799,696
Miscellaneous	205	(77,812)
Total general revenues	373,429	17,132,007
<b>CHANGES IN NET ASSETS</b>	239,149	25,262,092
<b>NET ASSETS BEGINNING OF YEAR, RESTATED</b>	671,362	356,136,745
<b>NET ASSETS END OF YEAR</b>	\$ 910,511	\$ 381,398,837

(concluded)

See notes to financial statements.

Notes to the  
Financial Statements







**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**INTRODUCTION**

The Lafourche Parish Council (the Parish) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members represent the various districts within the parish. The Parish President, elected by the voters is the chief executive officer and is responsible for carrying out the policies adopted and for administration of all departments, offices, and agencies.

As provided by Article III of the Home Rule Charter, the Parish has all powers, functions, privileges, immunities, and authority previously possessed under LA Revised Statue 33:1236. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The more significant of the Parish's accounting policies are described in these notes to the financial statements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of Parish have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In the government-wide financial statements (GWFS) and the fund financial statements (FFS) for proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB Pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statements Nos. 20 and 34 provide the Parish the option of electing to apply FASB pronouncements issued after November 30, 1989. The Parish has elected not to apply those pronouncements.

**B. REPORTING ENTITY**

The financial statements were prepared by applying criteria set forth in Statement No. 14 of the Governmental Accounting Standards Board. The Financial Reporting Entity, as amended by Statement 39 of the GASB, which establish standards for defining and reporting on the financial reporting purposes. The definition of the financial reporting entity is based on the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of elected officials. The financial reporting entity consists of the Lafourche Parish Government, organizations for which the Lafourche Parish Government is financially accountable, and other organizations for which the nature and significance of their relationship with the Lafourche Parish Government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Lafourche Parish Government is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Lafourche Parish Government.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY (continued)**

**Blended Component Unit**

Blended component units are separate legal entities that meet the component unit criteria and provide services entirely to the Lafourche Parish Government. The Parish has determined that the Library Commission Fund should be included in the financial reporting entity of the Parish. For financial reporting purposes, this fund is reported as if it were part of the Parish's operations.

The Lafourche Parish Library was established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The members of the Board serve without pay. The Lafourche Parish Library does not issued separate financial statements. The advisory Board of Control is under the governing board of the primary government and the library services are provided entirely to the primary government.

**Discretely Presented Component Units**

Discretely presented component units are separate legal entities that meet the component unit criteria, but do not meet the criteria for blending. They are reported in a separate column to emphasize that they are legally separate from the Parish.

There are a number of special districts located in the Parish that each provides services to a limited number of Parish citizens. The Parish appoints all board members of these districts, can remove appointed members of the boards at will and has a financial benefit/burden or dependency relationship with the special district. Therefore the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related LA State Bond Commission approvals must be obtained through the Parish.

Based on the previous criteria, the Parish has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year End
Bayou Blue Fire Protection District	12/31/2010
Central Lafourche Ambulance Service District	12/31/2010
Fire Protection District No. 1	12/31/2010
Fire Protection District No. 3	6/30/2010
Hospital Service District No. 1	6/30/2010
Hospital Service District No. 2	9/30/2010
Hospital Service District No. 3	9/30/2010

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY (continued)**

Home Mortgage Authority	12/31/2010
Housing Authority of Lafourche Parish	9/30/2010
Juvenile Justice Commission	6/30/2010
Lafourche Communication District	12/31/2010
Lafourche Parish Water District No. 1	6/30/2010
Ambulance Service District No. 1	12/31/2010
LAT Workforce Investment Board, Inc.	12/31/2010
Lafourche Parish Gravity Drainage District No. 1	12/31/2010
Lafourche Parish Tourist Commission	12/31/2010
Veterans Memorial District	12/31/2010

Complete separate financial statements for all component units may be obtained online from the Louisiana Legislative Auditor's website: <http://www.la.state.la.us>.

**C. BASIS OF ACCOUNTING**

The basic financial statements consist of the GWFS on all of the non-fiduciary activities of the primary government and its non-fiduciary component units and the FFS (individual major fund and combined non-major funds).

**Government-Wide Financial Statements (GWFS)**

The GWFS (the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. The GWFS focus is primarily on the sustainability of the Parish and the change in aggregate financial position resulting from the activities of the fiscal period.

*Governmental Activities* represent programs, which normally are supported by taxes and intergovernmental revenues.

*Business-Type Activities* are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs have been directly allocated as administrative fees to grants and fund programs.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

Program revenue includes:

- Charges for to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and
- Grants and contributions that is restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes internally dedicated resources such as a restricted property tax.

**Fund Financial Statements (FFS)**

The FFS are very similar to the traditional government fund statements as presented by governments prior to the issuance of the GASB Statement No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

The Parish uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped into generic fund types and three broad fund categories.

The fund classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for all or most of the governmental activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Major governmental funds include:

1. **001 - General Fund** - the general operating fund of the Parish and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is always a major fund.
2. **Special revenue funds**—account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds reported the following funds as major funds:
  - **107 - Solid Waste Fund** – is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

- **108 - Royalty Fund** – is a special revenue fund that finances any projects deemed necessary. Revenue is received from state and mineral royalties granted.
  - **119 – Library Commission Fund** – is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214.
  - **123 - Civil Defense Fund** – is a special revenue fund that assists in the development, maintenance and improvement of the State and other local government who respond to disasters and emergencies that may result from nature and/or accidents. Most of the funding is granted from Federal grants and loans.
3. Debt service funds—account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. There is no debt service funds reported as a major fund.
4. Capital projects funds—account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project fund reported as a major fund is:
- **299 – Capital Projects Fund** – The Capital Projects Fund was created in 2006 to account for all non-road capital outlay projects.

**Proprietary Funds**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

1. Enterprise funds--account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
2. Internal service funds--account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

**D. MEASUREMENT FOCUS**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

**Government-wide Financial Statements (GWFS)**

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and the related state revenue sharing are recognized in the year for which they are levied. Ad valorem tax adjustments and deductions are recognized as expenses for the year in which the related property tax revenue is recognized.

**Fund Financial Statements (FFS)**

All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

**Revenues** – those resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Parish definition of available means expected to be received within sixty days of the end of the fiscal year except for FEMA reimbursements for which the period is six months.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. MEASUREMENT FOCUS (continued)**

Non-exchange transactions, in which the Parish receives value without directly giving value in return, included sales tax, property tax, special assessments, grants, entitlements, and donations. Sales and use taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Sales and use tax revenues are recorded in the month collected by the Lafourche Parish School Board, which is tax collecting agency for the Parish.

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes, which are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose of project before any amounts will be paid to the Parish; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements.

These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Interest income on investments is recorded when earned. At the time of levy, a special assessment receivable is recognized and is offset by deferred revenues. As the assessment becomes measurable and available, deferred revenues are reduced and the revenue is recognized. In addition, interest earned on special assessments is accrued when due, rather than when earned, because it approximately offsets the related interest expenditures that is also recognized when due. Substantially all other revenues are recorded when they become available.

**Expenditures** – are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following:

- Principal and interest on long-term debt are recorded when due, and
- Claims and judgments, group health claims and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources.

Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds and non-expendable trust funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds and non-expendable trust funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. BUDGETARY INFORMATION**

The Parish President prepares a comprehensive operating budget on the modified accrual basis of accounting consistent with generally accepted accounting principles. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget. The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end. The Public Improvement Bonds Fund (debt service fund) did not report an annual budget.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955, bond covenants and the Parish's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value except for:

- Short-term and money market investments, consisting primarily of US Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and
- The Louisiana Asset Management Pool (LAMP), which is a local government 2a7-like pool administered by a non-profit corporation organized under Stat of LA law, which is permitted to be carried at amortized cost.

All investments are traded in a national or international exchange and are valued at the last reported sales price at current exchange rates. There are no investments without an established market. Unrealized gains and losses on investments recorded at fair value are included in investment income.



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. INTERFUND TRANSACTIONS**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. In the financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate.

Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be paid back. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the GWFS. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the GWFS as "internal balances". All interfund transfers are reported as operating transfers.

LA Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end must be transferred to the Parish General Fund. The Parish accordingly has made the required transfer.

**H. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both GWFS and FFS.

**I. BOND ISSUANCE COSTS**

In the GWFS long-term obligations are reported as liabilities in the applicable governmental activities. Issuance costs are deferred and amortized over the life of the bonds, using the straight-line method.

In the FFS governmental fund types recognize bond issuance costs during the current period. Issuance costs are reported as expenditures.

**J. CAPITAL ASSETS**

Capital assets are reported in the applicable governmental or business-type activities columns in the GWFS, which include land, buildings and improvements, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems). Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 are recorded at historical cost or estimated historical cost, if actual historical cost is not available. Donated assets are valued at estimated market value on the date of donation.

The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Improvements are capitalized over the remaining useful life of the asset. Major outlays for capital assets and improvements are capitalized as projects at completion of construction. At this point the project costs are moved out of construction-in-progress and capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalization value of the assets constructed.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. CAPITAL ASSETS (continued)**

The Parish did not capitalize any interest costs during the period. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

TYPE OF ASSET	YEARS
Land	n/a
Building & Improvements	10-40
Bridges	30-70
Roads	7
Equipment	3-10
Furniture	5-7

**K. COMPENSATED ABSENCES**

The Parish accrues compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and compensatory time as follows:

**VACATION/SICK LEAVE POLICY:**

Employees may earn between 5 to 17 days of both vacation and sick leave each year dependent upon their number of years of service. Four weeks of vacation and 18 weeks of sick leave may be carried forward from one plan year to the next. Vacation leave may be accumulated and paid at separation of employment to a maximum of 20 days. However, all accumulated sick leave lapse at separation of employment.

**COMPENSATORY LEAVE POLICY:**

It is the policy of Lafourche Parish Government to allow employees to earn Compensatory Leave for time worked above their normal schedule in a work week. Compensatory leave is leave time earned in lieu of cash payment at the straight-time or time and one-half as compensation for overtime worked. Employees in positions that are designated as "Non-Exempt" are eligible to earn compensatory leave on an hour for hour basis for hours worked over 35 hours and up to 40 hours in a work week. Non-exempt employees who work over 40 hours in a work week will earn compensatory time at a rate of one and one-half hours for every overtime hour worked. Employees in positions that are designated as "Exempt" earn compensatory time for any hours worked above their normal work schedule in a work week. Upon separation or termination from Lafourche Parish Government, unused compensatory leave earned by non-exempt employees shall be paid at the employee's regular pay rate. Upon separation or termination from Lafourche Parish Government, all unused compensatory leave earned by exempt employees shall be cancelled. The Parish President shall have the authority to pay for compensatory leave for employees at their regular rate of pay subject to the availability of funds when it is in the best interest of the Parish.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**L. LONG-TERM DEBT**

In the GWFS long term debt and other long-term obligations are reported as liabilities. Long-term liabilities for governmental funds are not reported as liabilities in the FFS. Debt proceeds are reported as other financing sources and payment of principal, interest and other long-term benefits are reported as expenditures.

**M. FUND EQUITY**

**Net Assets - GWFS**

Net assets represent the difference between assets and liabilities. Equity is classified as net assets and displayed in three components:

- Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets.
- Net assets are reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments.
- Unrestricted net assets are all other net assets that do not meet the definition of the other two categories.

When both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, and then unrestricted resources as they are needed.

**Fund Balances - FFS**

In the FFS governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

Reserves of fund balance represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Some portions of fund balance in the governmental fund types are reserved to indicate that a portion of equity:

- Reserved for Debt Service represents funds that can be used only for repayment of debt service liabilities.
- Reserved for Capital Contracts represents funds accumulated for commitments related to unperformed contracts.
- Reserved for Prepaid Assets represents funds used for prepaid expenses.

**N. ACCOUNTING ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary fund and the GWFS during the reporting period. Actual results could differ from these estimates.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**O. CLAIMS AND JUDGEMENTS**

The Parish accounts for the worker's compensation self-insurance program in an internal service fund. The liabilities for claims and judgments are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated biannually to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

**2. AD VALOREM TAXES**

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by LA law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2008. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes.

Parish-wide Taxes	Adj. Max Millage	Authorized	Expiration
General Alimony	2.72	2.72	none
Criminal Tax	.78	.78	none
Health Unit	.77	.77	2015
Recreational Facilities	1.56	1.56	2015
Public Building	2.35	2.35	2015
Library	5.40	5.40	2016
Special Service District 1	1.71	1.71	2014
Drainage Dist Parish-wide	3.34	3.34	2015
Health/Drainage/Library	5.41	5.41	2018
Road District 1	5.00	5.00	2018
Totals	29.04	29.04	

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

The Parish maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is included as an interfund receivable or payable on the combined balance sheet.

Under state law, deposits (or the resulting bank balances) of all political subdivisions must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank at all times. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

Obligations of the United States, the State of LA, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

The year-end balances of deposits are as follows:

	Bank Balances	Reported Amount
<b>Checking accounts:</b>		
Governmental Funds	\$7,112,257	\$6,375,140
Internal Service Fund	1,012	1,012
<b>Cash with fiscal agents:</b>		
Internal Service Fund	41,214	41,068
<b>TOTALS</b>	<b>\$ 7,154,483</b>	<b>\$ 6,417,220</b>

At December 31, cash and cash equivalents in excess of FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The GASB, which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned. The Parish has no formal policy relating to custodial credit risk. As of December 31, \$6,904,483 of the bank balance was exposed to custodial credit risk. These deposits were uninsured but adequately collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Parish's name.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 40, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**3. DEPOSITS AND INVESTMENTS (continued)**

**B. INVESTMENTS**

The Parish had the following investments and maturities:

	Fair Value	Matures in less than 1 year
Louisiana Asset Management Pool (LAMP)	\$17,574,075	\$17,574,075
MBIA Investments	980,185	980,185
<b>TOTALS</b>	<b>\$18,554,260</b>	<b>\$18,554,260</b>

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the entity will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or back by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value.

For purposes of determining participants' shares, investments are valued at amortized cost, which approximates fair value. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAm.

The Parish contracts MBIA Asset Management Group to administer the investment of Road Sales Tax District 2 bond proceeds. At December 31 the Parish investments with MBIA consisted entirely of US Instrumentality recorded at fair value. All securities have a purchase dates during 2010 and mature at various dates during 2010 with a final maturity date less than a year from the purchase date.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**3. DEPOSITS AND INVESTMENTS (continued)**

**B. INVESTMENTS (continued)**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity period of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investments held by the Parish mature in 12 months or less.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Parish does not have an additional credit risk policy.

**4. DUE FROM OTHER GOVERNMENTS**

The following is a summary of receivables:

Revenue Type	Governmental Funds
Ad valorem taxes	\$ 17,473,495
Sales and use taxes	531,329
State Grants	1,383,864
Federal Grants	2,448,278
Due from other Governmental Units	110,771
	<b>\$ 21,947,737</b>

**5. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

Cost of Capital Assets:	Balance 12/31/09	Additions	Deletions & Adjustments	Balance 12/31/10
Land	\$ 2,044,003	\$ 18,326	\$ (986,060)	\$ 1,076,269
Construction in Progress	14,530,079	8,755,958	(5,334,020)	17,952,017
<b>Capital Assets Non-depreciable</b>	<b>16,574,082</b>	<b>8,774,284</b>	<b>(6,320,080)</b>	<b>19,028,286</b>
Buildings	21,069,291	3,738,166	5,739,752	30,547,209
Roads	80,320,023	281,400	2,657,211	83,258,634
Bridges	13,190,453	-	3,765	13,194,218
Drainage & Other Improvements	2,417,680	264,715	(312,528)	2,369,867
Pumps & Sewerage	28,801,408	63,638		28,865,046
Equipment & Furniture	7,355,315	478,809	(3,479,834)	4,354,290
Vehicles & Equipment	7,876,085	77,186	(296,268)	7,657,003
<b>Total Capital Assets - Depreciable</b>	<b>161,030,255</b>	<b>4,903,914</b>	<b>4,312,098</b>	<b>170,246,267</b>
<b>Total Cost of Capital Assets</b>	<b>\$ 177,604,337</b>	<b>\$13,678,198</b>	<b>\$(2,007,982)</b>	<b>\$189,274,553</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**5. CAPITAL ASSETS (continued)**

<b>Accumulated Depreciation:</b>	<b>Beginning Accumulated</b>	<b>Depreciation Expense</b>		<b>Ending Accumulated</b>
	\$ (4,365,044)	\$ (687,846)	\$ (628,236)	\$(5,681,126)
Buildings				
Roads	(58,422,808)	(5,860,972)	23,394	(64,260,386)
Bridges	(7,166,790)	(206,534)		(7,373,324)
Drainage & Other Improvements	(761,869)	(153,165)	81,041	(833,993)
Pumps	(26,862,923)	(494,115)	25,867	(27,131,171)
Equipment & Furniture	(5,214,058)	(516,482)	2,791,119	(2,939,421)
Vehicles & Equipment	(4,831,437)	(510,920)	286,191	(5,056,166)
Total accumulated depreciation	(107,424,929)	(8,430,034)	2,579,376	(113,275,587)
<b>Net Depreciable Capital Assets</b>	<b>53,605,326</b>	<b>(3,526,120)</b>	<b>6,891,474</b>	<b>56,970,680</b>
<b>Net Capital Assets</b>	<b>\$ 70,179,408</b>			<b>\$ 75,998,966</b>

Depreciation expense was charged to governmental activities functions as follows:

General Government	\$ 456,325
Public Safety	273,444
Public Works	7,051,842
Health & Community	47,337
Culture & Recreation	601,086
	<b>\$ 8,430,034</b>

<b>Sewerage - Enterprise Funds:</b>	<b>Balance 12/31/09</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/10</b>
<b>501-Marydale</b>	\$667,226	-	-	\$667,226
<b>502-Bracato/Alidore</b>	2,407,987	-	-	2,407,987
<b>503-Sewerage Dist. 14 - Dugas</b>	181,981	-	-	181,981
<b>504-Rita Sewerage</b>	947,051	-	-	947,051
<b>505 - Marydale Sewerage</b>	1,267,481	-	-	1,267,481
<b>506-Sewer District No. 2</b>	-	187,384	-	187,384
<b>Total Cost of Capital Assets</b>	<b>\$5,471,726</b>	<b>\$187,384</b>	<b>-</b>	<b>\$5,659,110</b>
<b>ACCUMULATED DEPRECIATION:</b>				
<b>501-Marydale</b>	504,127	26,689	-	530,816
<b>502-Bracato/Alidore</b>	1,275,863	96,320	-	1,372,183
<b>503-Sewerage Dist. 14 - Dugas</b>	141,944	7,279	-	149,223
<b>504-Total Rita</b>	272,718	41,733	-	314,451
<b>505 - Marydale Sewerage</b>	51,733	51,733	-	103,466
<b>506-Sewer District No. 2</b>	-	7,495	161,151	168,646
<b>Total accumulated depreciation</b>	<b>\$2,246,385</b>	<b>\$231,249</b>	<b>\$161,151</b>	<b>\$2,638,785</b>
<b>Net Capital Assets</b>	<b>\$3,225,341</b>			<b>\$3,020,325</b>



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**6. LONG-TERM DEBT**

A summary of changes in long-term debt is as follows:

Governmental Activities:	Balance 12/31/09	Obligations Retired	Additions	Balance 12/31/10	due within one year
Bonds Payable	\$ 36,120,000	(\$ 2,580,000)	\$ -	\$ 33,540,000	\$ 2,685,000
Community Disaster Loan	5,462,053	-	-	5,462,053	-
<b>Other Liabilities:</b>					
Compensated Absences	460,206	(59,419)	28,300	429,087	38,126
<b>Totals:</b>	<b>\$42,042,259</b>	<b>\$(2,639,419)</b>	<b>\$28,300</b>	<b>\$39,431,140</b>	<b>\$2,723,126</b>

Vacation credit payout is recorded by the fund and department by which the employee's salary is incurred.

**BONDS PAYABLE:**

Outstanding bonded debt is comprised of the following individual issues:

\$3,000,000 of Road Bonds, (Series 2001) dated November 1, 2001, due in varying annual installments of \$170,000 to \$310,000, plus interest at 5.25% due in semi-annual installments through January 2015.	\$ 1,340,000
\$2,000,000 of Road Bonds, (Series 2001-B) dated December 1, 2001, due in varying annual installments of \$120,000 to \$200,000, plus interest at 5.25% due in semi-annual installments through January 2015.	\$ 865,000
\$2,500,000 of Public Building Bonds dated May 31, 2005, due in varying annual installments of \$105,000 to \$315,000, plus varying interest at 4.1% due in semi-annual installments through January 2015.	\$ 1,450,000
\$15,000,000 of Road Bonds, (Series 2005) dated March 1, 2005, due in varying annual installments of \$200,000 to \$2,820,000, plus varying interest at 3.0% to 4.5% due in semi-annual installments through January 2025.	\$14,120,000
\$9,650,000 of Public Improvement Sales Tax Bonds, Series 2007 dated October 1, 2007, due in varying annual installments of \$655,000 to \$1,500,000, plus varying interest at 3.84% due in semi-annual installments through March 1, 2015.	\$ 6,490,000
\$10,000,000 of Public Improvement Revenue Bonds, Series 2008 Dated October 15, 2008, due in varying annual installments of \$365,000 to \$630,000, plus varying interest at 3.0% to 5.2% due in semi-annual Installments on May 1 and November 1 through 2023.	\$9,275,000

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**6. LONG-TERM DEBT (continued)**

The annual requirements to amortize all bonds outstanding are as follows:

	Total Principal	Total Interest	Total Payments
<b>2011</b>	2,685,000	1,447,159	4,132,159
<b>2012</b>	2,790,000	1,337,211	4,127,211
<b>2013</b>	2,915,000	1,223,803	4,138,803
<b>2014</b>	3,040,000	1,104,677	4,144,677
<b>2015</b>	2,445,000	995,191	3,440,191
<b>2016-2020</b>	7,380,000	3,993,353	11,373,353
<b>2021-2025</b>	10,755,000	2,127,380	12,882,380
<b>2026-2027</b>	1,530,000	124,431	1,654,431
	<b>\$ 33,540,000</b>	<b>\$ 12,353,205</b>	<b>\$ 45,893,205</b>

Security for the payment of bonded debt is as follows:

	Outstanding	Secured by
Public Improvement Revenue Bonds, Series 2008	\$ 9,275,000	½% 20 year Sales taxes collected in Road Tax District 2
Road Bonds, Series 2001	1,340,000	Excess annual revenues above statutory payments of the General Fund
Road Bonds, Series 2001-B	865,000	Excess annual revenues above statutory payments of the General Fund
Road Bonds dated March 1, 2005	14,120,000	Excess annual revenues above statutory payments of the General Fund
Public Improvement Sales Tax Bonds, Series 2007	6,490,000	Sales taxes collected in Road Tax District 3 5 & 6.
Public Building Bonds dated May 31, 2005	1,450,000	Excess annual revenues above statutory payments of the General Fund
	<b>\$ 33,540,000</b>	

**COMMUNITY DISASTER LOAN**

With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but may be extended. Payments of principal and interest may be deferred until the end of the 5 year period. Interest – computed as the US Treasury rate for 5-year maturities on the date the Promissory Note is executed – accrues on the funds as they are disbursed. The Agency may cancel repayment of all or part of the loan if the revenues in the 3 fiscal years following the fiscal year of the disaster are insufficient to meet the operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses or by Legislative Action. Currently there is legislation to cancel repayment of the loan and consider the funds a grant, and consequently we did not accrue interest at the end of this year.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**7. INTERFUND RECEIVABLES AND PAYABLES**

Due to and from other funds are listed by fund at year end are as follows:

<b>Receivable Fund:</b>		<b>Payable Fund – purpose:</b>
General Fund	\$225,633	Payroll Clearing Account – to cover payroll costs
General Fund	271,065	Pooled Cash Account - to cover cash disbursements for general fund
General Fund	9,783	Royalty Fund – to cover operating expenses
General Fund	166,986	Criminal Court – for ½ balance due at end of year
General Fund	9,702,939	Non-major governmental funds – to cover cash disbursed from pooled cash
General Fund	45,151	Civil Defense Fund – to cover cash disbursed from pooled cash
General Fund	253,925	Enterprise Funds – to cover cash disbursed from pooled cash
Solid Waste Fund	831,681	Pooled Cash Account - to cover cash disbursed from pooled cash
Royalty Fund	4,200,489	Pooled Cash Account - to cover cash disbursed from pooled cash
Royalty Fund	110,397	RSTD A – to cover operating expenses
Royalty Fund	150,000	RSTD 2– to cover operating expenses
Library Commission Fund	85,337	General Fund - to cover cash disbursed from pooled cash
Capital Projects Fund	63,402	General Fund - to cover cash disbursed from pooled cash
Non-Major Governmental Funds	4,144,096	General Fund - to cover cash disbursed from pooled cash
Head Start Special Revenue Fund	15,499	Head Start CACFP – operating expenses
LCAA Special Revenue Fund	26,190	General Fund – operating expenses
Sewer District 2 Fund Enterprise Fund	15,068	General Fund - to cover cash disbursed from pooled cash
Workers Compensation Fund - Internal Service Fund	1,116,787	General Fund - to cover cash disbursed from pooled cash
<b>\$ 21,434,428</b>		

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**8. INTERFUND TRANSFERS**

Transfers to and from are listed by fund at year end are as follows:

<b>Transfer in to:</b>		<b>Transfers out from - purpose:</b>
General Fund	\$9,783	Royalty Fund – to fund operating expenditures
General Fund	166,986	Criminal Court Fund - Special Revenue Fund – to transfer balance per LA Revised Statutes
Royalty Fund	69,305	Drainage Fund – to fund operating expenditures
Royalty Fund	110,397	RSTD A – to fund operating expenditures
Royalty Fund	150,000	RSTD 2 – to fund operating expenditures
Capital Projects Fund	214,601	General Fund – for capital project expenditures
Capital Projects Fund	942,119	Royalty Fund - for capital project expenditures
Capital Projects Fund	2,365,848	Library Fund - for capital project expenditures
Capital Projects Fund	41,431	Civil Defense Fund - for capital project expenditures
Capital Projects Fund	5,323,581	Non-Major Governmental Funds - for capital project expenditures
Non-Major Governmental Funds	193,628	General Fund - to fund operating expenditures
Non-Major Governmental Funds	1,401,076	Royalty Fund - to fund operating expenditures
Non-Major Governmental Funds	8,529,723	Non-Major Governmental Funds - to fund operating expenditures
<b>\$ 19,518,478</b>		

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**9. FUND DEFICITS**

The following individual funds have deficits that are expected to be eliminated by operations and transfers in the next year:

<b>Major Funds</b>	
Capital Projects	\$ 348,731
<b>Non-Major Special Revenue Funds</b>	
IV-D Grant Fund	\$ 19,303
Health Activity	\$ 13,551
Head Start	\$ 8,630
CACFP-OCA	\$ 7,371
LIHEAP Grant Fund	\$ 3,281
Weatherization	\$ 59,768
<b>Non-Major Capital Projects Funds</b>	
Construction RSTD 3, 5, 6	\$ 613,810
<b>Non-Major Enterprise Funds</b>	
Dugas Sewerage	\$ 32,377

**10. EXCESS EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had actual expenditures over budgeted expenditures:

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance</b>	<b>%</b>
<b>Non-Major Special Revenue Funds:</b>				
Criminal Court Fund	637,877	1,044,268	(406,391)	-64%
IV-D Grant	300,428	307,052	(6,624)	-2%
Senior Citizen Activity		4	(4)	-100%
Health Activity	1,151,481	1,198,421	(46,940)	-4%
Head Start	3,427,681	3,468,159	(40,478)	-1%
Head Start Child/Adult Food Program	180,000	183,492	(3,492)	-2%
Road Sales Tax District A	298,641	338,205	(39,564)	-13%

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**11. DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and permits them to defer a portion of compensation until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use.

It is the opinion of the Parish that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The assets of the plan are managed by the trustee (Security Benefit). In accordance with GASB Statement No. 32, Accounting and Reporting for IRS Code Section 457 Deferred Compensation Plans, the Parish does not account for the assets and related liabilities in an agency fund.

**12. SALES TAXES**

***7/10 % FOR SOLID WASTE COLLECTION***

As of August 1, 1986 a one percent sales tax within Lafourche Parish was approved by the voters. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, acquiring, maintaining, and operating solid waste collection and disposal facilities and closing garbage dumps for the Parish. The tax was reduced to 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Fund.

***1/2% FOR ROAD SALES TAX DISTRICT 2***

Authorized by a special election on March 31, 2007, a twenty-year one-half percent sales tax in Road Sales Tax District 2 was approved by the voters, to be effective January 1, 2008. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District 2 Fund.

***1% FOR ROAD SALES TAX DISTRICT A***

Authorized by a special election on March 31, 2007, a twenty-year one percent sales tax in Road Sales Tax District A was approved by the voters, to be effective October 1, 2007. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District A Fund.

**13. RISK MANAGEMENT**

The Parish is subject to various risks of loss related to theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters; and worker's compensation claims. The Parish has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**13. RISK MANAGEMENT (continued)**

The Worker's Compensation Fund – an Internal Service Fund – was established to account for and finance its risk in that area. A commercial insurance policy is purchased for claims in excess of \$10,000 with a \$300,000 limit per occurrence to a maximum coverage of \$1,000,000. All funds participate in the internal service fund and make payments based on estimates of the amounts needed to pay prior and current year claims and reserves necessary for anticipated losses. The estimated claims liability is provided by the third party claims administrator and includes claims incurred but not paid and claims incurred but not reported and out of pocket expenses. The estimated claims liability and the changes in claims liabilities for the past 3 years are:

YEAR	BEGINNING BALANCE	CLAIMS AND CHANGES IN ESTIMATE	PAYMENTS	ENDING BALANCE
2010	\$123,985	\$477,807	\$(462,047)	\$139,745
2009	\$51,548	\$264,341	\$(191,904)	\$123,985
2008	\$51,548	83,807	(83,807)	\$51,548

**14. COMMITMENTS AND CONTINGENCIES**

The Parish receives funding under grants from various Federal and State agencies. These grants specify the purpose that the monies are to be used and such grants are subject to audit by the granting agency or its representative. If the grant monies received are not expended, the Parish may be required to reimburse the granting agency.

The Parish is currently involved in several litigation matters. In the estimation of management and legal council, the final settlement of these matters will not have a material adverse effect on the financial condition of the Parish.

The Parish is engaged in various construction and capital projects at year-end. Various commitments with contractors are as follows:

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**14. COMMITMENTS AND CONTINGENCIES (continued)**

<b>PROJECT DESCRIPTION</b>	<b>EXPENDITURES TO 12/31/2010</b>	<b>REMAINING COMMITMENT</b>
LAUREL VALLEY ROAD	\$ 5,948	\$ 400,000.00
HUD/EDI BAYOU CORRIDOR (WATERFRONT)	13,071	17,430
SALTWATER CONTROL STRUCTURE	408	4,466,572
THIBODAUX LIBRARY	281,899	2,055,729
SCENIC BYWAY OUTLOOK WHARF	1,500	59,817
LAUREL VALLEY ROAD PROJECT	6,200	16,095
CHOUPIC LEVEE	21,017	2,547
MANCHESTOR MANOR PUMP	70,192	74,456
LOUISE & EAU CLAIRE DRAINAGE PROJECT	95,463	54,537
COTE BLANCHE BRIDGE	2,599,299	15,799
LEIGHTON PUMP	962,380	82,057
WEST CAMIELIA PUMP	38,991	106,138
PARR PUMP	732,138	25,154
FEMA D-FIRM MAPS	227,753	87,977
4F- TOWN OF GOLDEN MEADOW	2,924,113	2,524,117
4G- TOWN OF GOLDEN MEADOW-E 51ST & E 52ND	464,808	289,534
5I- LEFORT BY PASS	917,150	137,436
WHITNEY BUILDING FERD H BLOCK BLDG	75,000	50,000
MATHEWS BUILDING RENOVATION	258,259	57,794
PARISH WIDE TURN LANES	466,687	11,185
MORVANT PUMP	53,267	26,733
CLOVELY ROAD AND HWY 1 AND 24 RELOCATION	39,846	1,030,194
EAST 1ST AND SECOND DRAINAGE PROJECT	4,169,894	704,845
	\$ 14,425,283	\$ 12,296,146



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**15. RESTATEMENT OF NET ASSETS AND FUND BALANCES**

The following restatements were made to beginning fund balances:

<b>Fund Balance</b>	<b>Major Fund – Civil Defense Fund</b>	<b>Non-Major Fund – Head Start</b>	<b>Non-Major Fund – Drainage Maintenance</b>
Beginning of year	\$220,652	\$5,401	\$2,137,370
Change in prepaid asset set up in 2009 not recorded	102,087		
Change in estimate of receivable and/or payable set up in prior year	(405,911)	19,601	(97,502)
Beginning of year, restated	\$(83,172)	\$25,002	\$2,039,868

The following restatements were made to net assets of the Sewer District No. 2 Enterprise Fund:

<b>Net Asset</b>	<b>Non-Major Enterprise Fund –Sewer District No. 2</b>
Beginning of year	\$0
Add Net Book Value of Infrastructure Assets to Enterprise Fund	33,733
Beginning of year, restated	\$33,733

**16. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS**

The balances of deposits are as follows:

	<b>Reported Balance</b>	<b>Bank Balance</b>
Time Deposits	\$32,404,184	\$38,514,638
Certificates of Deposit	108,580,244	107,459,041
Total deposits	\$140,984,428	\$145,973,679
Exposed to custodial credit risk		\$127,941,382
Covered by pledged securities		\$127,941,382

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2010

**16. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS (continued)**

Investment balances for the component units are classified as follows:

INVESTMENT TYPE	REPORTED VALUE	FAIR VALUE
Certificates of Deposit	\$203,177	\$203,177
LAMP	4,678,945	4,678,945
Treasury Notes	7,261,851	7,261,679
Other Governmental Securities	12,407,013	12,407,013
	<b>\$24,550,986</b>	<b>\$24,550,814</b>

A summary of capital assets for component units follows:

<b>COST OF CAPITAL ASSETS:</b>	<b>Balance 12/31/2009</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2010</b>
Land	\$9,830,469	\$ -	\$ -	\$9,830,469
Construction in Progress	20,100,190	20,764,249	(26,730,050)	14,134,389
Total non-depreciated	29,930,659	20,764,249	(26,730,050)	23,964,858
Facilities	271,069,851	28,907,225	78,847	300,055,923
Equipment	98,805,636	9,464,223	(1,668,163)	106,601,696
Total depreciated	369,875,487	38,371,448	(1,589,316)	406,657,619
Total Cost	399,806,146	59,135,697	(28,319,366)	430,622,477
<b>ACCUMULATED DEPRECIATION:</b>				
Facilities	57,314,149	3,376,908	41,104	60,732,161
Equipment	127,074,895	12,884,139	(1,616,519)	138,342,515
Total accumulated depreciation	184,389,044	16,261,047	(1,575,415)	199,074,676
<b>NET CAPITAL ASSETS</b>	<b>\$215,417,102</b>	<b>\$42,874,650</b>	<b>\$(26,743,951)</b>	<b>\$231,547,801</b>

Several component units have year-ends that are different from the primary government reporting entity. The following summaries of bond transactions, annual debt requirements and bonds payable by individual issues are presented as of and for the various year ends of the component units.

The following is a summary of changes in long-term debt for the component units:

	<b>Balance 12/31/2009</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 12/31/2010</b>
General Obligation Bonds	\$3,025,000	\$ -	\$(230,000)	\$2,795,000
Special Revenue Bonds	1,301,000	1,505,000	(914,000)	1,892,000
Total Government	4,326,000	1,505,000	(1,144,000)	4,687,000
Tax-Exempt	7,487,308	-	(76,302)	7,411,006
Water Revenue	26,986,524	-	(1,742,069)	25,244,455
Total Business Type	34,473,832	-	(1,818,371)	32,655,461
Capital Leases	374,115	384,528	(63,687)	694,956
Loans Payable	4,473,635	2,621,457	-	7,095,092
Compensated Absences	292,255	55,366	(31,507)	316,114
OPEB Liability	36,980	36,980	-	73,960
Total Long Term Debt	<b>\$43,976,817</b>	<b>\$4,566,351</b>	<b>\$(3,057,565)</b>	<b>\$45,522,583</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2010**

**16. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS (continued)**

The following is a summary of the restatement of beginning net assets:

<b>TOTAL NET ASSETS REPORTED - BEGINNING BALANCE</b>	<b>\$354,350,520</b>
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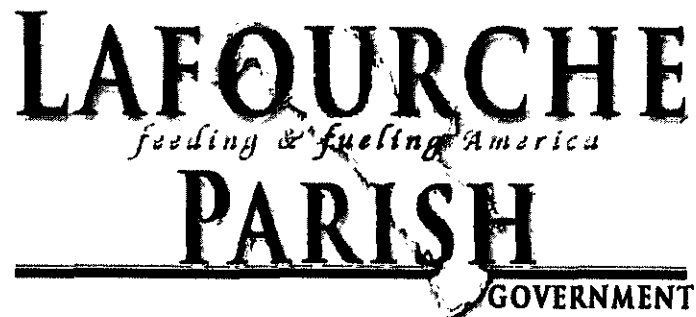
*COMPONENT UNITS ADDED TO THIS REPORT*

Central Lafourche Ambulance Service District	1,114,863
Veterans Memorial District	671,362

<b>RESTATED BEGINNING BALANCES OF NET ASSETS</b>	<b><u>\$ 356,136,745</u></b>
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# Required Supplemental Information





**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2010

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 1,553,121	\$ 1,553,121	\$ 1,814,879	\$ 261,758
Gaming and Alcohol	1,159,000	1,159,000	1,100,553	(58,447)
Franchise	480,000	480,000	682,297	202,297
Severance	850,000	850,000	914,625	64,625
	<u>4,042,121</u>	<u>4,042,121</u>	<u>4,512,354</u>	<u>470,233</u>
Charges for Services:				
Licenses & Permits	2,021,375	2,021,375	2,016,703	(4,672)
	<u>2,021,375</u>	<u>2,021,375</u>	<u>2,016,703</u>	<u>(4,672)</u>
Intergovernmental:				
Federal Government	-	6,173,768	341,302	(5,832,466)
State of LA:				
Other State Grants	284,600	6,139,886	421,177	(5,718,709)
State Shared Revenue	113,000	113,000	87,626	(25,374)
State in Lieu of Taxes	366,000	359,145	359,318	173
Total State of LA	<u>763,600</u>	<u>6,612,031</u>	<u>868,121</u>	<u>(5,743,910)</u>
	<u>763,600</u>	<u>12,785,799</u>	<u>1,209,423</u>	<u>(11,576,376)</u>
General Government:				
Charges for use of assets	30,100	30,100	36,343	6,243
Inspection fees	1,000	1,000	1,035	35
	<u>31,100</u>	<u>31,100</u>	<u>37,378</u>	<u>6,278</u>
Fines and Forfeitures:				
Court Fines	45,000	45,000	62,778	17,778
Civil Case Fees	9,000	9,000	4,002	(4,998)
	<u>54,000</u>	<u>54,000</u>	<u>66,780</u>	<u>12,780</u>
Investment Earnings	2,700	500	395	(105)
Other:				
Oil & Mineral Leases	6,000	17,921	31,093	13,172
Miscellaneous	2,500	12,500	33,102	20,602
Allocation Revenue - Finance	-	-	17,401	17,401
	<u>8,500</u>	<u>30,421</u>	<u>81,596</u>	<u>51,175</u>
Total Revenues	<u>6,923,396</u>	<u>18,965,316</u>	<u>7,924,629</u>	<u>(11,040,687)</u>
<b>EXPENDITURES</b>				
Current - General Government:				
Legislative:				
Personal services and benefits	344,296	344,296	325,939	18,357
Professional services	89,000	76,890	55,024	21,866
Operating services	9,800	9,800	7,266	2,534
Other services	91,594	97,244	64,844	(54,193)
Operating Supplies	6,650	10,651	7,117	3,534
	<u>541,340</u>	<u>538,881</u>	<u>460,190</u>	<u>(7,902)</u>
Judicial:				
Personal services and benefits	1,732,425	1,759,425	1,779,211	(19,786)
Professional services	106,000	106,000	83,662	22,338
Operating services	1,015	1,015	480	535
Other services	60,900	60,900	71,338	(10,438)
Operating Supplies	16,905	16,905	14,718	2,187
Miscellaneous	55,650	55,650	53,830	1,820
	<u>1,972,895</u>	<u>1,999,895</u>	<u>2,003,239</u>	<u>(3,344)</u>

(continued)

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2010

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Elections/ Registrar of Voters</b>				
Personal services and benefits	60,448	62,948	64,601	(1,653)
Operating services	2,550	2,350	1,399	951
Other services	8,340	8,340	9,581	(1,241)
Operating Supplies	5,075	5,075	4,987	88
Miscellaneous	85,500	83,200	6,077	77,123
	<u>161,913</u>	<u>161,913</u>	<u>86,645</u>	<u>75,268</u>
<b>Finance and Administrative</b>				
Personal services and benefits	448,357	448,357	428,586	19,771
Professional services	4,500	4,500	4,120	380
Operating services	1,500	1,500	1,077	423
Other services	194,332	159,732	71,398	88,334
Operating Supplies	23,000	23,000	17,730	5,270
Miscellaneous	24,000	24,000	14,948	9,052
	<u>695,689</u>	<u>661,089</u>	<u>537,859</u>	<u>123,230</u>
<b>Executive</b>				
Personal services and benefits	320,844	320,844	279,558	41,286
Professional services	10,500	10,500	10,971	(471)
Operating services	6,700	6,700	6,981	(281)
Other services	34,950	34,950	36,323	(1,373)
Operating Supplies	13,750	13,750	12,747	1,003
	<u>386,744</u>	<u>386,744</u>	<u>346,580</u>	<u>40,164</u>
<b>Capital outlay</b>	-	-	-	-
	<u>386,744</u>	<u>386,744</u>	<u>346,580</u>	<u>40,164</u>
<b>Purchasing</b>				
Personal services and benefits	60,712	60,712	55,395	5,317
Operating services	100	100	90	10
Other services	9,550	9,550	7,083	2,467
Operating Supplies	2,400	2,400	2,202	198
	<u>72,762</u>	<u>72,762</u>	<u>64,770</u>	<u>7,992</u>
<b>Property &amp; Risk Management</b>				
Personal services and benefits	62,158	62,158	61,176	982
Professional services	25,000	25,024	4,179	20,845
Operating services	-	175	175	-
Other services	6,400	6,612	4,813	1,799
Operating Supplies	8,240	8,996	7,654	1,342
	<u>101,798</u>	<u>102,965</u>	<u>77,997</u>	<u>24,968</u>
<b>Human Resources</b>				
Personal services and benefits	235,122	235,122	211,376	23,746
Professional services	11,700	11,700	-	11,700
Operating services	2,150	2,150	8,523	(6,373)
Other services	15,825	15,825	6,719	9,106
Operating Supplies	12,000	12,000	7,053	4,947
	<u>276,797</u>	<u>276,797</u>	<u>233,671</u>	<u>43,126</u>
<b>Civil Service</b>				
Personal services and benefits	72,146	72,146	71,997	149
Professional services	-	-	48	(48)
Operating services	500	500	40	460
Other services	6,495	6,495	3,864	2,631
Operating Supplies	12,850	12,850	2,877	9,973
	<u>91,991</u>	<u>91,991</u>	<u>78,826</u>	<u>13,165</u>

(continued)

See notes to budgetary comparison schedules.



**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2010

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Information Technology</b>				
Personal services and benefits	158,318	158,318	137,995	20,323
Professional services	9,500	9,575	25,584	(16,009)
Operating services	3,250	3,250	16,650	(13,400)
Other services	36,018	35,693	24,880	10,813
Operating Supplies	2,850	3,100	6,275	(3,175)
	<u>209,936</u>	<u>209,936</u>	<u>211,384</u>	<u>(1,448)</u>
<b>Planning &amp; Zoning</b>				
Personal services and benefits	286,087	397,744	327,368	70,376
Professional services	217,000	240,678	190,883	49,795
Operating services	1,575	1,945	1,327	618
Other services	33,024	63,226	20,510	42,716
Operating Supplies	10,660	110,353	92,837	17,516
	<u>548,346</u>	<u>813,946</u>	<u>632,925</u>	<u>181,021</u>
<b>Other Departments</b>				
Personal services and benefits	177,919	177,919	158,797	19,122
Professional services	-	-	5,622	(5,622)
Operating services	1,250	1,250	2,840	(1,590)
Other services	7,292	7,292	23,385	(16,093)
Operating Supplies	1,300	1,300	(2,900)	4,200
Miscellaneous	-	-	17,237	(17,237)
	<u>187,761</u>	<u>187,761</u>	<u>204,981</u>	<u>(17,220)</u>
<b>Total General Government</b>	<b>5,247,972</b>	<b>5,504,680</b>	<b>4,939,067</b>	<b>479,020</b>
<b>Public Safety:</b>				
Personal services and benefits	188,039	188,039	195,250	(7,211)
Professional services	83,090	3,086,462	370,072	2,716,390
Operating services	184,500	143,000	92,832	50,168
Other services	8,750	8,750	6,609	2,141
Operating Supplies	186,200	186,270	154,246	32,024
Feeding /Maintenance/Transport of Prisoner	790,000	985,000	1,422,395	(437,395)
Fire Insurance Rebate	323,000	323,000	323,144	(144)
Other - Miscellaneous	20,500	20,500	17,300	3,200
	<u>1,784,079</u>	<u>4,941,021</u>	<u>2,581,848</u>	<u>2,359,173</u>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>1,784,079</u>	<u>4,941,021</u>	<u>2,581,848</u>	<u>2,359,173</u>
<b>Public Works:</b>				
Personal services and benefits	299,128	257,327	201,675	55,652
Professional services	105,200	851,583	86,616	764,967
Operating services	4,400	56,897	57,797	(900)
Other services	30,506	31,210	18,696	12,514
Operating Supplies	4,300	6,300	5,665	635
Miscellaneous	-	-	460	(460)
	<u>443,534</u>	<u>1,203,317</u>	<u>370,909</u>	<u>832,408</u>
<b>Community Services/Grants/Community Agent</b>				
Personal services and benefits	130,296	130,296	132,270	(1,974)
Professional services	200	41,154	682	40,472
Operating services	2,450	2,450	1,931	519
Other services	11,100	11,100	9,627	1,473
Operating Supplies	3,200	3,200	2,569	631
Miscellaneous	6,000	1,264,620	109,176	1,155,444
	<u>153,246</u>	<u>1,452,820</u>	<u>256,255</u>	<u>1,196,565</u>

(continued)

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2010

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Economic Development</b>				
Personal services and benefits	96,393	96,393	93,660	2,733
Professional services	6,025	6,025	41,200	(35,175)
Operating services	900	900	1,519	(619)
Other services	107,646	107,646	88,747	18,899
Operating Supplies	12,200	12,200	10,598	1,602
	<u>223,164</u>	<u>223,164</u>	<u>235,724</u>	<u>(12,560)</u>
<b>Total Current</b>	<b>7,851,995</b>	<b>13,325,002</b>	<b>8,383,803</b>	<b>4,854,606</b>
<b>Total Capital Outlay</b>	<b>60,500</b>	<b>49,500</b>	<b>320</b>	<b>-</b>
<b>Total expenditures</b>	<b>7,912,495</b>	<b>13,374,502</b>	<b>8,384,123</b>	<b>4,854,606</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(989,099)</b>	<b>5,590,814</b>	<b>(459,494)</b>	<b>(6,186,081)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
108 Royalty Fund	-	9,783	9,783	-
113 Criminal Court Fund	-	-	166,986	166,986
Total Transfers In	-	9,783	176,769	166,986
Transfers Out to:				
102 Building Maintenance	-	(4,395)	(4,395)	-
103 Roads & Bridges	-	-	-	-
104 Drainage & Maintenance fund	-	(165,068)	(39,520)	125,548
123 Civil Defense Fund	-	-	-	-
124 IV-D Grant Fund	(20,210)	(23,210)	(23,210)	-
126 Commission of Women Fund	(10,000)	(10,000)	(10,000)	-
130 Head Start Fund	(78,000)	(78,000)	(78,000)	-
142 LCAA Operating Fund	-	(5,250)	(5,250)	-
196 FEMA Acquisition/Elevation	-	(33,253)	(33,252)	1
299 Capital Projects Fund	(25,000)	(7,249,638)	(214,533)	7,035,105
Total Transfers Out	<u>(133,210)</u>	<u>(7,568,814)</u>	<u>(408,160)</u>	<u>7,160,654</u>
Total other financing sources (uses)	<u>(133,210)</u>	<u>(7,559,031)</u>	<u>(231,391)</u>	<u>7,327,640</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,122,309)</b>	<b>(1,968,217)</b>	<b>(690,885)</b>	<b>1,141,559</b>
<b>FUND BALANCES</b>				
<b>BEGINNING OF YEAR</b>	<b>2,368,705</b>	<b>2,368,705</b>	<b>2,314,394</b>	<b>54,311</b>
<b>END OF YEAR</b>	<b>\$ 1,246,396</b>	<b>\$ 400,488</b>	<b>\$ 1,623,509</b>	<b>\$ 1,195,870</b>

(concluded)

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #107 - Solid Waste  
For the Year Ended December 31, 2010

Schedule 1.2

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 7,084,528	\$ 6,599,528	\$ 6,630,397	\$ 30,869
Intergovernmental - State	-	28,726	15,123	(13,603)
Charges for Services	2,000	2,000	1,950	(50)
Interest	2,300	3,300	3,230	(70)
Miscellaneous - In Kind Contributions	-	9,575	16,611	7,036
<b>Total Revenues</b>	<b>7,088,828</b>	<b>6,643,129</b>	<b>6,667,311</b>	<b>24,182</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	231,044	231,044	222,661	8,383
Professional services	95,945	95,945	125,416	(29,471)
Operating services	8,634,464	8,663,190	6,686,349	1,976,841
Other services	75,750	75,750	57,984	17,766
Supplies	8,600	8,600	14,311	(5,711)
Other	500	10,075	16,611	(6,536)
Total current expenditures	9,046,303	9,084,604	7,123,332	1,961,272
Capital outlay	-	-	4,500	(4,500)
<b>Total expenditures</b>	<b>9,046,303</b>	<b>9,084,604</b>	<b>7,127,832</b>	<b>1,956,772</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,957,475)</b>	<b>(2,441,475)</b>	<b>(460,521)</b>	<b>1,980,954</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
299 Transfer out to Capital Projects Fund	(25,000)	(25,000)	-	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	-	(25,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,982,475)</b>	<b>(2,466,475)</b>	<b>(460,521)</b>	<b>1,955,954</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	2,024,473	2,024,473	2,024,473	-
END OF YEAR	\$ 41,998	\$ (442,002)	\$ 1,563,952	\$ 1,955,954

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #108 - Royalty Fund  
For the Year Ended December 31, 2010

Schedule 1.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ -	\$ -
State of LA	1,420,000	3,550,000	3,745,232	195,232
Interest	17,000	2,500	2,485	(15)
Total Revenues	<u>1,437,000</u>	<u>3,552,500</u>	<u>3,747,717</u>	<u>195,217</u>
<b>EXPENDITURES</b>				
Current - General Government:				
Federal Grant Match	1,200,000	1,200,000	1,200,000	-
Total expenditures	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>237,000</u>	<u>2,352,500</u>	<u>2,547,717</u>	<u>195,217</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
104 Drainage Maintenance Fund	-	69,305	69,305	-
160 Road Sales Tax District A	-	110,397	110,397	-
161 Road Sales Tax District 2	-	150,000	150,000	-
Total Transfers In	<u>-</u>	<u>329,702</u>	<u>329,702</u>	<u>-</u>
Transfers Out to:				
001 General Fund	-	(9,783)	(9,783)	-
104 Drainage Maintenance Fund	(173,000)	(2,948,598)	(1,401,076)	1,547,522
299 Capital Projects Fund	-	(1,123,397)	(942,119)	181,278
	<u>(173,000)</u>	<u>(4,081,778)</u>	<u>(2,352,978)</u>	<u>1,728,800</u>
Total other financing sources (uses)	<u>(173,000)</u>	<u>(3,752,076)</u>	<u>(2,023,276)</u>	<u>1,728,800</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>64,000</u>	<u>(1,399,576)</u>	<u>524,441</u>	<u>1,924,017</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>5,146,348</u>	<u>5,146,348</u>	<u>5,146,346</u>	<u>(2)</u>
END OF YEAR	<u>\$ 5,210,348</u>	<u>\$ 3,746,772</u>	<u>\$ 5,670,787</u>	<u>\$ 1,924,015</u>

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #119 Library Commission Fund  
For the Year Ended December 31, 2010

Schedule 1.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 3,376,864	\$ 4,131,864	\$ 4,430,157	\$ 298,293
Intergovernmental				-
Federal	-	-	-	-
State	108,646	108,646	111,976	3,330
Local	7,000	7,000	100	
Charges for Services	9,000	9,000	16,898	7,898
Fines and Forfeitures	6,850	6,850	15,296	8,446
Interest	100,000	25,000	12,424	(12,576)
Other Revenues	8,500	571,500	643,785	72,285
<b>Total Revenues</b>	<b>3,616,860</b>	<b>4,859,860</b>	<b>5,230,636</b>	<b>377,676</b>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation:				
Personal services and benefits	2,309,000	2,259,000	2,049,034	209,966
Professional services	10,000	15,000	48,328	(33,328)
Operating services	353,700	353,700	279,594	74,106
Other services	282,000	281,000	280,217	783
Supplies	832,000	832,000	681,305	150,695
Miscellaneous	200,100	225,100	70,547	154,553
	3,986,800	3,965,800	3,409,025	556,775
Capital outlay	445,000	445,000	31,629	413,371
<b>Total expenditures</b>	<b>4,431,800</b>	<b>4,410,800</b>	<b>3,440,654</b>	<b>970,146</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(814,940)</b>	<b>449,060</b>	<b>1,789,982</b>	<b>1,347,822</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
299 Capital Projects Fund	(1,050,000)	(4,951,931)	(2,365,848)	2,586,083
<b>Total other financing sources (uses)</b>	<b>(1,050,000)</b>	<b>(4,951,931)</b>	<b>(2,365,848)</b>	<b>2,586,083</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,864,940)</b>	<b>(4,502,871)</b>	<b>(575,866)</b>	<b>3,933,905</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR, RESTATED	12,812,916	12,812,917	12,813,313	396
END OF YEAR	\$ 10,947,976	\$ 8,310,046	\$ 12,237,447	\$ 3,934,301

See notes to budgetary comparison schedules.

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #123 - Civil Defense  
For the Year Ended December 31, 2010

Schedule 1.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 99,000	\$ 106,049	\$ 394,073	\$ 288,024
State	30,000	491,336	473,885	(17,451)
Interest	-	-	39	39
Other Revenues	-	-	308,620	308,620
<b>Total Revenues</b>	<b>129,000</b>	<b>597,385</b>	<b>1,176,617</b>	<b>579,232</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	208,931	160,549	100,791	59,758
Professional services	20,000	74,894	30,112	44,782
Operating services	15,000	15,000	24,231	(9,231)
Other services	66,103	66,103	44,582	21,521
Supplies	24,700	31,749	5,178	26,571
Miscellaneous	3,000	206,296	11,845	194,451
Total public works	337,734	554,591	216,739	337,852
Capital outlay	-	-	212,910	(212,910)
<b>Total expenditures</b>	<b>337,734</b>	<b>554,591</b>	<b>429,649</b>	<b>124,942</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(208,734)</b>	<b>42,794</b>	<b>746,968</b>	<b>704,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
299 Capital Projects Fund	-	(89,813)	(41,431)	48,382
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(89,813)</b>	<b>(41,431)</b>	<b>48,382</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(208,734)</b>	<b>(47,019)</b>	<b>705,537</b>	<b>752,556</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR - RESTATED	220,653	220,653	(83,172)	(303,825)
END OF YEAR	\$ 11,919	\$ 173,634	\$ 622,365	\$ 448,731

See notes to budgetary comparison schedules.

Notes to the Required  
Supplemental  
Information







**LAFOURCHE PARISH GOVERNMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
For the Year Ended December 31, 2010**

**NOTE 1 - BUDGETARY INFORMATION**

The annual appropriated budget is adopted for all of the governmental funds on a basis consistent with accounting principles generally accepted in the United States except for encumbrances.

The Parish President prepares a comprehensive operating and capital budget on the modified accrual basis of accounting consistent with generally accepted accounting principles for the ensuing year. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through the passage of a budget ordinance.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget.

The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end.

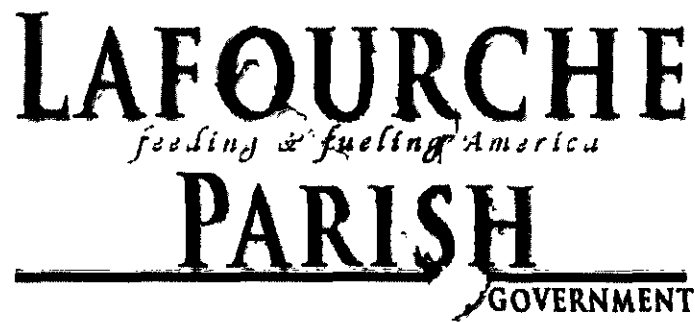
The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Unencumbered amounts are reappropriated in the following year's budget.

**NOTE 2 – CAPITAL PROJECTS FUND – MAJOR FUND**

Required supplementary information may not include budgetary comparisons for capital projects funds. The budgetary comparison is presented with the Non-Major Capital Project Funds section.



Non-Major  
Governmental Funds





# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type

Non-Major Governmental Funds

December 31, 2010

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS</b>				
Cash and Equivalents	\$ 132,916	\$ -	\$ 3,402,780	\$ 3,535,696
Investments	6,846,957	3,760,878	1,010,360	11,618,195
Receivables	1,076,824	-	-	1,076,824
Due from Other Governments	13,650,662	-	-	13,650,662
Due from Other Funds	4,077,263	54,075	54,447	4,185,785
Other Current Assets	334,412	879,390	-	1,213,802
	<u>334,412</u>	<u>879,390</u>	<u>-</u>	<u>1,213,802</u>
<b>Total Assets</b>	<u>\$ 26,119,034</u>	<u>\$ 4,694,343</u>	<u>\$ 4,467,587</u>	<u>\$ 35,280,964</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 486,295	\$ -	\$ -	\$ 486,295
Contracts and Retainage Payable	60,446	-	1,004,005	1,064,451
Salaries and Benefits Payable	488,308	-	-	488,308
Due to Other Funds	8,470,717	2,465	625,471	9,098,653
Due to Other Governmental Units	56,616	-	-	56,616
Other Current Liabilities	328,753	-	-	328,753
	<u>328,753</u>	<u>-</u>	<u>-</u>	<u>328,753</u>
<b>Total Liabilities</b>	<u>9,891,135</u>	<u>2,465</u>	<u>1,629,476</u>	<u>11,523,076</u>
<b>FUND BALANCES</b>				
Fund Balances and Accumulated Deficits:				
Reserved for Debt Service	-	4,691,878	-	4,691,878
Reserved for Capital Projects	-	-	2,838,111	2,838,111
Unreserved and Undesignated	16,227,899	-	-	16,227,899
<b>Total Fund Balances</b>	<u>16,227,899</u>	<u>4,691,878</u>	<u>2,838,111</u>	<u>23,757,888</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 26,119,034</u>	<u>\$ 4,694,343</u>	<u>\$ 4,467,587</u>	<u>\$ 35,280,964</u>

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type Non-Major Governmental Funds For the Year Ended December 31, 2009

Schedule 2.2

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 15,697,092	\$ -	\$ -	\$ 15,697,092
Sales and Use	3,671,609	-	-	3,671,609
Intergovernmental from:				
Federal Government	11,998,011	-	-	11,998,011
State of LA	1,766,330	-	-	1,766,330
Local Governments	1,608,332	-	-	1,608,332
Charges for Services	167,540	-	-	167,540
Fines and Forfeitures	1,238,646	-	-	1,238,646
Investment Earnings	48,076	5,815	77,047	130,938
Other	1,466,030	-	-	1,466,030
<b>Total Revenues</b>	<u>37,661,666</u>	<u>5,815</u>	<u>77,047</u>	<u>37,744,528</u>
<b>EXPENDITURES</b>				
Current General Government:				
Judicial	1,865,293	-	-	1,865,293
Public Safety	-	-	-	-
Public Works	13,474,330	-	548,239	14,022,569
Health & Community Services	12,808,492	-	-	12,808,492
Culture and Recreation	834,339	-	-	834,339
Debt Service				
Principal	-	2,580,000	-	2,580,000
Interest	-	1,551,604	-	1,551,604
Capital Outlay	616,542	-	4,126,037	4,742,579
<b>Total Expenditures</b>	<u>29,598,996</u>	<u>4,131,604</u>	<u>4,674,276</u>	<u>38,404,876</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>8,062,670</u>	<u>(4,125,789)</u>	<u>(4,597,229)</u>	<u>(660,348)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,307,849	4,174,539	1,642,039	10,124,427
Transfers Out	(12,643,323)	(2,715)	(1,704,023)	(14,350,061)
<b>Total other financing sources (uses)</b>	<u>(8,335,474)</u>	<u>4,171,824</u>	<u>(61,984)</u>	<u>(4,225,634)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(272,804)	46,035	(4,659,213)	(4,885,982)
<b>FUND BALANCES -</b>				
BEGINNING OF YEAR, RESTATED	16,500,703	4,645,843	7,497,324	28,643,870
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 16,227,899</u>	<u>\$ 4,691,878</u>	<u>\$ 2,838,111</u>	<u>\$ 23,757,888</u>

# Non-Major Special Revenue Funds







## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **101 ANIMAL CONTROL FUND**

The Animal Control Fund accounts for the humane care and sheltering of animals. The fund also accounts for safety issues and other control activities.

#### **102 BUILDING AND MAINTENANCE FUND**

The Building and Maintenance Fund accounts for the cost of acquiring, constructing, improving, operating, and maintaining public buildings. Financing is provided by specific Ad Valorem tax, state revenue sharing, and interest earnings.

#### **103 ROADS AND BRIDGES FUND**

The Roads and Bridges Fund accounts for maintenance of Parish highways, streets, and bridges. Major financing is provided by Ad Valorem Taxes, the State of Louisiana Parish Transportation Fund, and transfers from the Parish's Royalty Road Fund.

#### **104 DRAINAGE MAINTENANCE FUND**

The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Major financing is provided by parish wide Ad Valorem tax transfers from the Parish's Royalty Road Fund.

#### **105 STREET LIGHT FUND**

The Street Light Fund accounts for the cost of acquiring, constructing, improving, and maintaining electric lights on the streets, roads, highways, alleys, and public places throughout the parish. Financing is provided by a specific Ad Valorem tax and interest earnings.

#### **106 ROAD SALES TAX DISTRICT NO. 2 FUND**

The Road Sales Tax District No. 2 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **109 BOARD OF HEALTH FUND**

The Board of Health Fund accounts for the Parish's portion of the cost of acquiring, constructing, improving, operating and maintaining the public health units of the Parish. Financing is provided through specific ad valorem taxes, state revenue sharing and interest earnings.

#### **110 RECREATION FUND**

The Recreation Fund accounts for the cost of acquiring, constructing, improving, maintaining, and providing recreational facilities for residents of the parish. Major financing is provided by Ad Valorem taxes and state revenue sharing.

#### **112 CRIMINAL JURY FUND**

The Criminal Jury Fund was established after the passing of Act 1103 by the Louisiana State Legislature which changed the method of payment of jurors in criminal cases. The law imposed additional court costs in criminal cases to provide compensation for jurors. The fund accounts for the revenues and expenditures associated with these criminal cases.

#### **113 CRIMINAL COURT FUND**

The Seventeenth Judicial District Criminal Court Fund is established under Section 571:11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal courts of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 31<sup>st</sup> of each year be transferred to the Parish's General Fund.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **114 SPECIAL DISTRICT NO. 1 FUND**

The fund was created to account for the 1.8 mills property tax beginning in 2005 through 2014 for the purpose of constructing, acquiring, improving and maintaining lighting facilities on the streets, roads, and public places in rural areas of the Parish. The property tax is also dedicated for costs associated with the control or abatement of public nuisances of the Parish such as the destruction and disposal of abandoned or condemned properties. At least 60% of the tax shall be budgeted for public lighting purposes.

#### **115 OFF DUTY WITNESS FUND**

Act 96 of the 2005 Regular General Session amended RS 15:255 to create a system for Off Duty Law Enforcement Officer Witness fees to ensure proper W2 withholding occurs. This fund was established to collect and distribute funds for off duty witness officers.

#### **118 PLANNING COMMISSION FUND**

The Lafourche Parish Planning Commission Fund accounts for the planning of new subdivisions. Financing is provided by service charges and processing fees.

#### **121 DRUG COURT – SUPREME COURT FUND**

This fund was created to account for the state revenue received and disbursed to the Supreme Court Drug Court for administration of the Drug Court Program.

#### **124 IV D GRANT FUND**

The IV D Grant Fund was created for the child support enforcement program. The program is administered by the Department of Social Services, Office of Family Support, and Support Enforcement Services.

#### **126 COMMISSION OF WOMEN FUND**

The Commission of Women Fund accounts for monies associated with conferences and workshops which address issues such as education, domestic violence, job training, women's rights and responsibilities, accomplishments of women in the Parish, employment and economic status of women in the Parish and other programs serving the best interest of the women of the Parish.

#### **127 SENIOR CITIZEN ACTIVITY FUND**

The Senior Citizen Activity Fund accounts for tax proceeds used for acquiring, constructing, improving, maintaining, and/or operating public health units and providing supplemental services for senior citizens.

#### **128 REDEDICATION FUND**

The Rededication Fund was created following the November 2, 2004 election. Rededication funds are transferred to this fund and dispersed accordingly.

#### **129 HEALTH ACTIVITY FUND**

The fund was created to account for the maintenance of public health activities not captured within the Board of Health Fund. Funding is provided by the 2004 Rededication Fund.

#### **130 HEAD START FUND**

The Head Start Fund accounts for the financial resources received from the Department of Health and Human Services to provide comprehensive health, education, nutritional, social, and other services primarily to economically disadvantaged preschool children so that the children will attain social competence.

#### **131 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – HEADSTART FUND**

CACFP – Head Start is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons in the Head Start program. The provider is reimbursed for the meals they serve these children.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **141 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – OCA FUND**

CACFP is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons that care for children in their homes. The provider is reimbursed for the meals they serve these children.

#### **142 LAFOURCHE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND**

The Operating Fund accounts for community action resources received from the Parish and other resources not required to be accounted for in other community action funds.

#### **143 WEATHERIZATION GRANT FUND**

The Weatherization Fund accounts for the financial resources received from the U.S. Department of Energy through the State of Louisiana Department of Social Services for the development, administration, and management of weatherization assistance to aid low-income persons.

#### **144 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT FUND**

LIHEAP accounts for the financial resources received from the Department of Energy through the State of Louisiana Department of Social Services to assist households in meeting the costs associated with heating and cooling. Participants must show financial need and meet the state income guidelines.

#### **150 COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND**

The CSBG Fund accounts for the financial resources from the U.S. Department of Health and Human Services through the State of Louisiana, Department of Labor, and the Parish to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

#### **154 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND**

TANF accounts for the financial resources received from the Department of Health and Human Services through the State of Louisiana Department of Social Services to provide temporary assistance and work opportunities to needy families.

#### **160 ROAD SALES TAX DISTRICT A FUND**

The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax Districts 3, 5 and 6. The consolidation of these districts occurred on October 1, 2007. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **161 ROAD SALES TAX DISTRICT 2 FUND**

The Road Sales Tax District 2 Fund accounts for the sales tax collections of Road Sales Tax District 2. The sales tax rate change from one percent to one-half percent occurred on January 1, 2008; therefore a new fund was created to account for these monies separately. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **181 COASTAL ZONE MANAGEMENT FUND**

The purpose of the Coastal Zone Management Fund is for operating and/or managing a local wetlands management program. This program is to address land loss and protect natural resources while promoting energy activities.

#### **183 CHRISTMAS TREE PROGRAM FUND**

The purpose of the Christmas Tree Program Fund is to fund local wetland restoration efforts. Lafourche Parish has three sediment fences constructed out of Christmas trees. Also, this funding can be used to plant marsh vegetation.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **184 MMS CIAP PROJECT FUND**

The Coastal Impact Assistance Program (CIAP) fund accounts for grant funds from Mineral Management Service. CIAP provides grants to eligible States and Coastal Political Subdivisions for purposes such as conservation, protection, restoration of coastal areas, mitigation of damage to fish, wildlife, or natural resources; planning assistance and the administrative costs of complying with CIAP; implementation of a federally-approved marine, coastal, or comprehensive conservation management plan; and mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs. The five projects that Lafourche Parish Government has decided on are: Maritime Forest Ridge Restoration, Small Dredge Project, LA 1 Improvements, Mississippi River Long Distance Sediment Pipeline, and Northwest Little Lake Creation and Enhancement.

#### **185 BEACHFRONT DEVELOPMENT COMMISSION FUND**

The purpose of the Beachfront Development Commission is to maintain and preserve beaches for use and enjoyment of the citizens and to develop, operate and maintain recreational facilities and provide for related activities to promote recreation, outdoor activities and water sports on beaches within the District for residents of the district and visitors to the district.

#### **194 DOTD/DNR FUND**

The DNR Local Permit Office Project accounts for funding received from the State of Louisiana Department of Natural Resources to establish a local permit information and training center, where prospective applicants can meet with a permitting expert for assistance in finding out what permits they need and to help them prepare applications.

#### **196 FEMA ACQUISITION FUND**

The purpose of the FEMA Acquisition Fund is to account for FEMA Projects funding the acquisition, demolition or reconstruction of repetitive flooding homes.

#### **197 ARRA FUND**

The purpose of the American Reinvestment Recovery Act Fund is to account for various ARRA projects throughout the parish.

#### **801 BP DISASTER FUND**

The purpose of the BP Disaster Fund is to use the \$1,000,000 in funds received to assist in the recovery resulting from the April 2010 oil spill in the Gulf of Mexico.



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	101	102	103	104	105
	Animal Control	Building and Maintenance	Roads and Bridges	Drainage Maintenance	Street Light
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	103,309	20	6	7	111,941
Receivables	45	92,371	110,335	20,539	-
Due from Other Governments	-	1,508,977	2,929,090	3,230,720	-
Due from Other Funds	60,928	-	-	-	2,017,333
Other Current Assets	3,199	257,582	-	21,130	-
<b>Total Assets</b>	<b>\$ 167,481</b>	<b>\$ 1,858,950</b>	<b>\$ 3,039,431</b>	<b>\$ 3,272,396</b>	<b>\$ 2,129,274</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,334	\$ 84,955	\$ 23,222	\$ 27,780	\$ 85,311
Contracts and Retainages Payable	-	3,950	-	39,628	-
Salaries and Benefits Payable	4,106	17,790	151,952	98,203	994
Due to Other Funds	-	919,804	1,802,824	1,899,780	-
Due to Other Governmental Units	15,716	-	8,415	-	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>23,156</b>	<b>1,026,499</b>	<b>1,986,413</b>	<b>2,065,391</b>	<b>86,305</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	144,325	832,451	1,053,018	1,207,005	2,042,969
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>144,325</b>	<b>832,451</b>	<b>1,053,018</b>	<b>1,207,005</b>	<b>2,042,969</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 167,481</b>	<b>\$ 1,858,950</b>	<b>\$ 3,039,431</b>	<b>\$ 3,272,396</b>	<b>\$ 2,129,274</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	106	109	110	112	113
	Road Sales Tax District 2	Board of Health	Recreation	Criminal Jury	Criminal Court
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ 50,805	\$ -
Investments	1,271,949	2	8	-	125,254
Receivables	-	23,987	-	-	-
Due from Other Governments	-	494,430	1,211,177	3,770	90,780
Due from Other Funds	253,707	-	-	1,389	146,201
Other Current Assets	-	29,655	11,173	-	-
<b>Total Assets</b>	<b>\$ 1,525,656</b>	<b>\$ 548,074</b>	<b>\$ 1,222,358</b>	<b>\$ 55,964</b>	<b>\$ 362,235</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 4,158	\$ 14,044	\$ -	\$ 15,393
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	17,210	11,844	-	11,970
Due to Other Funds	-	367,558	363,215	-	166,986
Due to Other Governmental Units	-	-	6,643	-	900
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>388,926</b>	<b>395,746</b>	<b>-</b>	<b>195,249</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	1,525,656	159,148	826,612	55,964	166,986
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>1,525,656</b>	<b>159,148</b>	<b>826,612</b>	<b>55,964</b>	<b>166,986</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,525,656</b>	<b>\$ 548,074</b>	<b>\$ 1,222,358</b>	<b>\$ 55,964</b>	<b>\$ 362,235</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	114	115	118	121	124
	Special District 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	IV-D Grant
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	8	-	94,693	-	-
Receivables	328,877	-	-	-	-
Due from Other Governments	985,468	7,072	7,604	73,307	57,256
Due from Other Funds	-	330,996	19,267	-	-
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,314,353</b>	<b>\$ 338,068</b>	<b>\$ 121,564</b>	<b>\$ 73,307</b>	<b>\$ 57,256</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 6,308	\$ -	\$ 1,061	\$ -	\$ 312
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	5,085	-	3,504	22,591	18,763
Due to Other Funds	193,962	-	1,465	50,716	57,484
Due to Other Governmental Units	-	1,000	-	-	-
Other Current Liabilities	328,753	-	-	-	-
<b>Total Liabilities</b>	<b>534,108</b>	<b>1,000</b>	<b>6,030</b>	<b>73,307</b>	<b>76,559</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	780,245	337,068	115,534	-	(19,303)
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>780,245</b>	<b>337,068</b>	<b>115,534</b>	<b>-</b>	<b>(19,303)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,314,353</b>	<b>\$ 338,068</b>	<b>\$ 121,564</b>	<b>\$ 73,307</b>	<b>\$ 57,256</b>

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	Rededication	Health Activity	Head Start
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 1
Investments	-	305,848	17	107,822	-
Receivables	-	-	-	-	-
Due from Other Governments	-	-	1,771,668	-	165,363
Due from Other Funds	8,470	31,811	-	-	15,499
Other Current Assets	-	-	-	-	10,303
<b>Total Assets</b>	<b>\$ 8,470</b>	<b>\$ 337,659</b>	<b>\$ 1,771,685</b>	<b>\$ 107,822</b>	<b>\$ 191,166</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 57,443	\$ 58,255
Contracts and Retainages Payable	-	-	-	-	1,505
Salaries and Benefits Payable	-	-	-	3,031	92,758
Due to Other Funds	-	-	1,442,310	60,899	31,966
Due to Other Governmental Units	-	-	-	-	15,312
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,442,310</b>	<b>121,373</b>	<b>199,796</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	8,470	337,659	329,375	(13,551)	(8,630)
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>8,470</b>	<b>337,659</b>	<b>329,375</b>	<b>(13,551)</b>	<b>(8,630)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,470</b>	<b>\$ 337,659</b>	<b>\$ 1,771,685</b>	<b>\$ 107,822</b>	<b>\$ 191,166</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	131	141	142	143	144
	CCFP Headstart	CACFP OCA	LCAA Operating	Weatherization Grant	LIHEAP Grant
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ 59,484	\$ -	\$ -
Investments	-	-	-	-	-
Receivables	-	-	-	-	-
Due from Other Governments	15,499	37,219	-	159,375	6,249
Due from Other Funds	21,227	-	26,190	-	-
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 36,726</b>	<b>\$ 37,219</b>	<b>\$ 85,674</b>	<b>\$ 159,375</b>	<b>\$ 6,249</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 15,709	\$ 8,949	\$ 38,227	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	1,517	-	10,895	4,673
Due to Other Funds	36,726	22,862	-	170,021	4,857
Due to Other Governmental Units	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>36,726</b>	<b>40,088</b>	<b>8,949</b>	<b>219,143</b>	<b>9,530</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	-	(2,869)	76,725	(59,768)	(3,281)
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>-</b>	<b>(2,869)</b>	<b>76,725</b>	<b>(59,768)</b>	<b>(3,281)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,726</b>	<b>\$ 37,219</b>	<b>\$ 85,674</b>	<b>\$ 159,375</b>	<b>\$ 6,249</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	150	154	160	161	181
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	Coastal Zone Management
<b>ASSETS</b>					
Cash and Equivalents -	\$ 13,951	\$ -	\$ -	\$ -	\$ 654
Investments	-	-	972,035	3,672,698	81,340
Receivables	-	-	255,991	244,679	-
Due from Other Governments	29,074	-	-	-	21,416
Due from Other Funds	-	5,168	556,545	58,583	9,844
Other Current Assets	1,370	-	-	-	-
<b>Total Assets</b>	<b>\$ 44,395</b>	<b>\$ 5,168</b>	<b>\$ 1,784,571</b>	<b>\$ 3,975,960</b>	<b>\$ 113,254</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 5,503	\$ -	\$ 1,548	\$ 12,254	\$ 1,559
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	8,506	-	-	-	2,708
Due to Other Funds	22,375	-	110,397	150,000	-
Due to Other Governmental Units	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>36,384</b>	<b>-</b>	<b>111,945</b>	<b>162,254</b>	<b>4,267</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	8,011	5,168	1,672,626	3,813,706	108,987
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>8,011</b>	<b>5,168</b>	<b>1,672,626</b>	<b>3,813,706</b>	<b>108,987</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 44,395</b>	<b>\$ 5,168</b>	<b>\$ 1,784,571</b>	<b>\$ 3,975,960</b>	<b>\$ 113,254</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	183	184	185	194	196
	Christmas Tree Program	MMS CIAP Project	Beachfront Development Commission	DOTD/DNR	FEMA Acquisition
<b>ASSETS</b>					
Cash and Equivalents	\$ 8,021	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables	-	-	-	-	-
Due from Other Governments	-	-	-	-	525,507
Due from Other Funds	61	43,273	24,804	8,630	-
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 8,082</b>	<b>\$ 43,273</b>	<b>\$ 24,804</b>	<b>\$ 8,630</b>	<b>\$ 525,507</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 10	\$ 5,054	\$ 2,879	\$ -	\$ -
Contracts and Retainages Payable	-	-	-	-	2,058
Salaries and Benefits Payable	-	-	208	-	-
Due to Other Funds	-	-	-	-	292,667
Due to Other Governmental Units	-	-	-	8,630	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>10</b>	<b>5,054</b>	<b>3,087</b>	<b>8,630</b>	<b>294,725</b>
<b>FUND BALANCES</b>					
Fund Balances (Accumulated Deficits):					
Unreserved and Undesignated	8,072	38,219	21,717	-	230,782
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>8,072</b>	<b>38,219</b>	<b>21,717</b>	<b>-</b>	<b>230,782</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,082</b>	<b>\$ 43,273</b>	<b>\$ 24,804</b>	<b>\$ 8,630</b>	<b>\$ 525,507</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2010

Schedule 3.1

	197	801	
	ARRA Funds	Hurricane Relief	Total
<b>ASSETS</b>			
Cash and Equivalents	\$ -	\$ -	\$ 132,916
Investments	-	-	6,846,957
Receivables	-	-	1,076,824
Due from Other Governments	319,641	-	13,650,662
Due from Other Funds	-	437,337	4,077,263
Other Current Assets	-	-	334,412
	<u>-</u>	<u>-</u>	<u>334,412</u>
 Total Assets	 <u>\$ 319,641</u>	 <u>\$ 437,337</u>	 <u>\$ 26,119,034</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 13,027	\$ 486,295
Contracts and Retainages Payable	13,305	-	60,446
Salaries and Benefits Payable	-	-	488,308
Due to Other Funds	301,843	-	8,470,717
Due to Other Governmental Units	-	-	56,616
Other Current Liabilities	-	-	328,753
	<u>-</u>	<u>-</u>	<u>328,753</u>
 Total Liabilities	 <u>315,148</u>	 <u>13,027</u>	 <u>9,891,135</u>
<b>FUND BALANCES</b>			
Fund Balances (Accumulated Deficits):			
Unreserved and Undesignated	4,493	424,310	16,227,899
Total Fund Balances (Accumulated Deficits)	<u>4,493</u>	<u>424,310</u>	<u>16,227,899</u>
 Total Liabilities and Fund Balances	 <u>\$ 319,641</u>	 <u>\$ 437,337</u>	 <u>\$ 26,119,034</u>

(concluded)

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2010

Schedule 3.2

	101	102	103	104	105
	Animal Control	Building and Maintenance	Roads and Bridges	Drainage Maintenance	Street Light
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 1,633,592	\$ 3,078,963	\$ 3,487,319	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	37,127	-
State of LA	-	107,180	1,166,569	183,365	73,415
Local	-	-	-	28,187	-
Charges for Services	16,941	50,975	-	32,169	-
Fines and Forfeitures	-	-	-	-	-
Interest	266	27	92	97	3,045
Other	27,096	108,178	89,553	106,685	12,561
Total Revenues	<u>44,303</u>	<u>1,899,952</u>	<u>4,335,177</u>	<u>3,874,949</u>	<u>89,021</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Works	-	1,530,962	4,371,076	4,967,178	739,661
Health & Community Services	266,748	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	8,666	-
Total Expenditures	<u>266,748</u>	<u>1,530,962</u>	<u>4,371,076</u>	<u>4,975,844</u>	<u>739,661</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(222,445)</u>	<u>368,990</u>	<u>(35,899)</u>	<u>(1,100,895)</u>	<u>(650,640)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	260,653	394,395	-	1,440,597	570,867
Transfers Out	-	(616,887)	(468,153)	(1,172,565)	-
Total other financing sources (uses)	<u>260,653</u>	<u>(222,492)</u>	<u>(468,153)</u>	<u>268,032</u>	<u>570,867</u>
<b>NET CHANGE IN FUND BALANCE</b>	38,208	146,498	(504,052)	(832,863)	(79,773)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	106,117	685,953	1,557,070	2,039,868	2,122,742
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 144,325</u>	<u>\$ 832,451</u>	<u>\$ 1,053,018</u>	<u>\$ 1,207,005</u>	<u>\$ 2,042,969</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2010

Schedule 3.2

	106	109	110	112	113
	Road Sales Tax District 2	Board of Health	Recreation	Criminal Jury	Criminal Court
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 535,262	\$ 885,771	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	-	-
State of LA	-	52,637	160,483	-	-
Local	-	-	-	-	101,747
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	59,157	1,082,833
Interest	2,223	5	140	89	658
Other	-	8,457	-	-	-
Total Revenues	<u>2,223</u>	<u>596,361</u>	<u>1,046,394</u>	<u>59,246</u>	<u>1,185,238</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	35,814	1,044,268
Public Works	-	-	-	-	-
Health & Community Services	-	656,119	-	-	-
Culture and Recreation	-	-	826,835	-	-
Capital Outlay	-	254	-	-	-
Total Expenditures	<u>-</u>	<u>656,373</u>	<u>826,835</u>	<u>35,814</u>	<u>1,044,268</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,223</u>	<u>(60,012)</u>	<u>219,559</u>	<u>23,432</u>	<u>140,970</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	51	-	-	-	-
Transfers Out	(176,557)	-	(484,799)	-	(166,986)
Total other financing sources (uses)	<u>(176,506)</u>	<u>-</u>	<u>(484,799)</u>	<u>-</u>	<u>(166,986)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(174,283)	(60,012)	(265,240)	23,432	(26,016)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	1,699,939	219,160	1,091,852	32,532	193,002
FUND BALANCES - END OF YEAR	<u>\$ 1,525,656</u>	<u>\$ 159,148</u>	<u>\$ 826,612</u>	<u>\$ 55,964</u>	<u>\$ 166,986</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2010

Schedule 3.2

	114	115	118	121	124
	Special District 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	IV-D Grant
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 1,052,354	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	-	-
State of LA	-	-	22,681	-	-
Local	-	-	-	463,259	281,248
Charges for Services	46,155	-	21,300	-	-
Fines and Forfeitures	-	96,656	-	-	-
Interest	34	-	187	-	-
Other	4,010	-	3,268	-	-
Total Revenues	<u>1,102,553</u>	<u>96,656</u>	<u>47,436</u>	<u>463,259</u>	<u>281,248</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	14,900	-	463,259	307,052
Public Works	211,946	-	-	-	-
Health & Community Services	-	-	45,060	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>211,946</u>	<u>14,900</u>	<u>45,060</u>	<u>463,259</u>	<u>307,052</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>890,607</u>	<u>81,756</u>	<u>2,376</u>	<u>-</u>	<u>(25,804)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(570,866)	-	-	-	23,210
Total other financing sources (uses)	<u>(570,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,210</u>
<b>NET CHANGE IN FUND BALANCE</b>	319,741	81,756	2,376	-	(2,594)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	460,504	255,312	113,158	-	(16,709)
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 780,245</u>	<u>\$ 337,068</u>	<u>\$ 115,534</u>	<u>\$ -</u>	<u>\$ (19,303)</u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2010

Schedule 3.2

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	Rededication	Health Activity	Head Start
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ 1,919,063	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	-	2,716,010
State of LA	-	-	-	-	-
Local	-	-	-	-	710,917
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	538	-	867	-
Other	-	-	-	5,343	6,476
Total Revenues	<u>-</u>	<u>538</u>	<u>1,919,063</u>	<u>6,210</u>	<u>3,433,403</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	-	-	-	1,198,421	3,468,159
Culture and Recreation	7,500	4	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>7,500</u>	<u>4</u>	<u>-</u>	<u>1,198,421</u>	<u>3,468,159</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(7,500)</u>	<u>534</u>	<u>1,919,063</u>	<u>(1,192,211)</u>	<u>(34,756)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	10,000	-	-	1,439,784	78,000
Transfers Out	-	-	(1,829,784)	(260,653)	(76,876)
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>(1,829,784)</u>	<u>1,179,131</u>	<u>1,124</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,500	534	89,279	(13,080)	(33,632)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	5,970	337,125	240,096	(471)	25,002
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,470</u>	<u>\$ 337,659</u>	<u>\$ 329,375</u>	<u>\$ (13,551)</u>	<u>\$ (8,630)</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2010

Schedule 3.2

	131	141	142	143	144
	CCFP Headstart	CACFP OCA	LCAA Operating	Weatherization Grant	LIHEAP Grant
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	183,492	264,974	21,611	379,013	1,001,989
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	16,140	-	-	-
<b>Total Revenues</b>	<u>183,492</u>	<u>281,114</u>	<u>21,611</u>	<u>379,013</u>	<u>1,001,989</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	183,492	281,639	33,825	374,104	1,019,835
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>183,492</u>	<u>281,639</u>	<u>33,825</u>	<u>374,104</u>	<u>1,019,835</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(525)</u>	<u>(12,214)</u>	<u>4,909</u>	<u>(17,846)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	5,250	-	-
Transfers Out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>5,250</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(525)	(6,964)	4,909	(17,846)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	-	(2,344)	83,689	(64,677)	14,565
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (2,869)</u>	<u>\$ 76,725</u>	<u>\$ (59,768)</u>	<u>\$ (3,281)</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2010

Schedule 3.2

	150	154	160	161	181
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	Coastal Zone Management
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ 3,104,768	\$ -
Sales and Use	-	-	3,671,609	-	-
Intergovernmental from:					
Federal	530,978	58,404	-	-	60,463
State of LA	-	-	-	-	-
Local	-	-	-	-	22,974
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	6,204	-	2,548	30,640	167
Other	-	-	17,181	-	-
Total Revenues	<u>537,182</u>	<u>58,404</u>	<u>3,691,338</u>	<u>3,135,408</u>	<u>83,604</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Works	531,160	-	338,205	173,970	-
Health & Community Services	-	58,404	-	-	101,552
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>531,160</u>	<u>58,404</u>	<u>338,205</u>	<u>173,970</u>	<u>101,552</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>6,022</u>	<u>-</u>	<u>3,353,133</u>	<u>2,961,438</u>	<u>(17,948)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(3,353,589)	(2,333,114)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,353,589)</u>	<u>(2,333,114)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	6,022	-	(456)	628,324	(17,948)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	1,989	5,168	1,673,082	3,185,382	126,935
FUND BALANCES - END OF YEAR	<u>\$ 8,011</u>	<u>\$ 5,168</u>	<u>\$ 1,672,626</u>	<u>\$ 3,813,706</u>	<u>\$ 108,987</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2010

Schedule 3.2

	183	184	185	196	197
	Christmas Tree Program	MMS CIAP Project	Beachfront Development Commission	FEMA Acquisition	ARRA Funds
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	4,951,981	-	635,577	1,156,392
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	249	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>249</u>	<u>4,951,981</u>	<u>-</u>	<u>635,577</u>	<u>1,156,392</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Works	-	-	-	-	28,409
Health & Community Services	12,416	5,048,587	60,131	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	607,622	-
Total Expenditures	<u>12,416</u>	<u>5,048,587</u>	<u>60,131</u>	<u>607,622</u>	<u>28,409</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(12,167)</u>	<u>(96,606)</u>	<u>(60,131)</u>	<u>27,955</u>	<u>1,127,983</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	75,000	33,252	-
Transfers Out	-	-	-	-	(1,100,695)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>33,252</u>	<u>(1,100,695)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(12,167)	(96,606)	14,869	61,207	27,288
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	20,239	134,825	6,848	169,575	(22,795)
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,072</u>	<u>\$ 38,219</u>	<u>\$ 21,717</u>	<u>\$ 230,782</u>	<u>\$ 4,493</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2010

Schedule 3.2

801

	<u>Hurricane Relief</u>	<u>Total</u>
<b>REVENUES</b>		
Taxes		
Ad Valorem	\$ -	\$ 15,697,092
Sales and Use	-	3,671,609
Intergovernmental from:		
Federal	-	11,998,011
State of LA	-	1,766,330
Local	-	1,608,332
Charges for Services	-	167,540
Fines and Forfeitures	-	1,238,646
Interest	-	48,076
Other	1,061,082	1,466,030
Total Revenues	<u>1,061,082</u>	<u>37,661,666</u>
<b>EXPENDITURES</b>		
Current - General Government:		
Judicial	-	1,865,293
Public Works	581,763	13,474,330
Health & Community Services	-	12,808,492
Culture and Recreation	-	834,339
Capital Outlay	-	616,542
Total Expenditures	<u>581,763</u>	<u>29,598,996</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>479,319</u>	<u>8,062,670</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	-	4,307,849
Transfers Out	(55,009)	(12,643,323)
Total other financing sources (uses)	<u>(55,009)</u>	<u>(8,335,474)</u>
<b>NET CHANGE IN FUND BALANCE</b>	424,310	(272,804)
<b>FUND BALANCES -</b>		
BEGINNING OF YEAR, RESTATED	-	16,500,703
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 424,310</u>	<u>\$ 16,227,899</u>

(concluded)

# LAFOURCHE PARISH GOVERNMENT

## Fund #101 - Animal Control

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$ 22,000	\$ 22,000	\$ 16,941	\$ (5,059)
Interest	100	250	266	16
Other	700	23,700	27,096	3,396
<b>Total Revenues</b>	<b>22,800</b>	<b>45,950</b>	<b>44,303</b>	<b>(1,647)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	108,564	108,564	86,883	21,681
Operating services	19,550	19,550	10,273	9,277
Professional services	120,180	120,180	100,666	19,514
Other services	42,890	42,890	39,362	3,528
Supplies	17,600	17,600	29,564	(11,964)
Total current expenditures	308,784	308,784	266,748	42,036
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>308,784</b>	<b>308,784</b>	<b>266,748</b>	<b>42,036</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(285,984)</b>	<b>(262,834)</b>	<b>(222,445)</b>	<b>40,389</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
129 Health Activities Fund	260,653	260,653	260,653	-
	260,653	260,653	260,653	-
Transfers Out to:				
	-	-	-	-
	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>260,653</b>	<b>260,653</b>	<b>260,653</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(25,331)</b>	<b>(2,181)</b>	<b>38,208</b>	<b>40,389</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	106,116	106,116	106,117	1
END OF YEAR	\$ 80,785	\$ 103,935	\$ 144,325	\$ 40,390

# LAFOURCHE PARISH GOVERNMENT

## Fund #102 - Building Maintenance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 1,403,651	\$ 1,403,651	\$ 1,633,592	\$ 229,941
Intergovernmental from:				
Federal	-	139,870	-	(139,870)
State of LA	109,900	109,900	107,180	(2,720)
Charges for Services	43,475	43,475	50,975	7,500
Other	15,000	85,659	108,178	22,519
Investment Income	1,000	30	27	(3)
<b>Total Revenues</b>	<b>1,573,026</b>	<b>1,782,585</b>	<b>1,899,952</b>	<b>117,367</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	558,386	551,386	452,731	98,655
Professional services	250	250	5,146	(4,896)
Operating services	589,375	589,375	640,749	(51,374)
Other services	377,360	377,360	339,702	37,658
Supplies	61,200	61,200	53,770	7,430
Other - Miscellaneous	250	250	38,864	(38,614)
<b>Total current expenditures</b>	<b>1,586,821</b>	<b>1,579,821</b>	<b>1,530,962</b>	<b>48,859</b>
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,586,821</b>	<b>1,579,821</b>	<b>1,530,962</b>	<b>48,859</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(13,795)</b>	<b>202,764</b>	<b>368,990</b>	<b>166,226</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	-	4,395	4,395	-
128 2004 Rededication Fund	315,000	440,000	390,000	(50,000)
<b>Total Transfers In</b>	<b>315,000</b>	<b>444,395</b>	<b>394,395</b>	<b>(50,000)</b>
Transfers Out to:				
299 Capital Projects Fund	(415,000)	(753,233)	(292,437)	
302 COI, Series 1999 - Building Fund	(324,450)	(324,450)	(324,450)	-
<b>Total Transfers Out</b>	<b>(739,450)</b>	<b>(1,077,683)</b>	<b>(616,887)</b>	<b>-</b>
<b>Total other financing sources (uses)</b>	<b>(424,450)</b>	<b>(633,288)</b>	<b>(222,492)</b>	<b>(50,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(438,245)</b>	<b>(430,524)</b>	<b>146,498</b>	<b>116,226</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	685,954	685,954	685,953	(1)
END OF YEAR	\$ 247,709	\$ 255,430	\$ 832,451	\$ 116,225

# LAFOURCHE PARISH GOVERNMENT

## Fund #103 - Roads Bridges

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 2,619,929	\$ 2,619,929	\$ 3,078,963	\$ 459,034
Intergovernmental from:				
State of LA	699,000	1,176,872	1,166,569	(10,303)
Interest	1,650	110	92	(18)
Other	-	-	89,553	89,553
Total Revenues	<u>3,320,579</u>	<u>3,796,911</u>	<u>4,335,177</u>	<u>538,266</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	3,574,016	3,574,016	3,419,193	154,823
Professional services	36,000	142,935	86,178	56,757
Operating services	201,000	201,000	233,731	(32,731)
Other services	316,000	316,000	197,677	118,323
Supplies	493,000	493,000	330,883	162,117
Other - Miscellaneous	20,000	20,000	103,414	(83,414)
Total current expenditures	<u>4,640,016</u>	<u>4,746,951</u>	<u>4,371,076</u>	<u>375,875</u>
Capital Outlay	<u>104,000</u>	<u>104,000</u>	<u>-</u>	<u>104,000</u>
Total expenditures	<u>4,744,016</u>	<u>4,850,951</u>	<u>4,371,076</u>	<u>479,875</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,423,437)</u>	<u>(1,054,040)</u>	<u>(35,899)</u>	<u>1,018,141</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
001 General Fund	-	-	-	-
108 Royalty Fund	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
299 Transfers Out to Capital Projects Fund	<u>(20,000)</u>	<u>(500,334)</u>	<u>(468,153)</u>	<u>32,181</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(500,334)</u>	<u>(468,153)</u>	<u>32,181</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,443,437)</u>	<u>(1,554,374)</u>	<u>(504,052)</u>	<u>1,050,322</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>1,557,199</u>	<u>1,557,199</u>	<u>1,557,070</u>	<u>(129)</u>
END OF YEAR	<u>\$ 113,762</u>	<u>\$ 2,825</u>	<u>\$ 1,053,018</u>	<u>\$ 1,050,193</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #104 - Drainage Maintenance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - ad valorem	\$ 2,998,438	\$ 2,998,438	\$ 3,487,319	\$ 488,881
Intergovernmental from:				
Federal Government	-	64,414	37,127	(27,287)
State of LA	186,500	1,236,680	183,365	(1,053,315)
Local	-	30,000	28,187	(1,813)
Charges for Services	48,000	48,000	32,169	(15,831)
Interest	4,100	116	97	(19)
Other - Miscellaneous	-	-	106,685	106,685
<b>Total Revenues</b>	<b>3,237,038</b>	<b>4,377,648</b>	<b>3,874,949</b>	<b>(502,699)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	2,585,972	2,585,972	2,295,407	290,565
Professional services	48,000	48,000	473,935	(425,935)
Operating services	680,000	616,362	710,942	(94,580)
Other services	155,682	135,932	112,368	23,564
Supplies	1,450,500	1,450,500	1,278,696	171,804
Other - Miscellaneous	701,935	1,080,135	95,830	984,305
Total current expenditures	5,622,089	5,916,901	4,967,178	949,723
Capital Outlay	10,000	10,000	8,666	1,334
<b>Total expenditures</b>	<b>5,632,089</b>	<b>5,926,901</b>	<b>4,975,844</b>	<b>951,057</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,395,051)</b>	<b>(1,549,253)</b>	<b>(1,100,895)</b>	<b>448,358</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In from:				
101 General Fund	-	165,068	39,521	(125,547)
108 Royalty Fund	143,000	2,948,598	1,401,078	(1,547,522)
Total Transfers In	143,000	3,113,666	1,440,597	(1,673,069)
Operating Transfers Out to:				
299 Capital Projects Fund	(50,000)	(3,973,629)	(1,103,260)	2,870,369
108 Royalty Fund	-	(69,305)	(69,305)	-
Total Transfers Out	(50,000)	(4,042,934)	(1,172,565)	2,870,369
<b>Total other financing sources (uses)</b>	<b>93,000</b>	<b>(929,268)</b>	<b>268,032</b>	<b>1,197,300</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,302,051)</b>	<b>(2,478,521)</b>	<b>(832,863)</b>	<b>1,645,658</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR-RESTATED	2,137,371	2,137,371	2,039,868	(97,503)
END OF YEAR	\$ (164,680)	\$ (341,150)	\$ 1,207,005	\$ 1,548,155

# LAFOURCHE PARISH GOVERNMENT

## Fund #105 - Street Lights

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ -	\$ -
State of LA	74,000	74,000	73,415	(585)
Interest	7,525	3,525	3,045	(480)
Miscellaneous	9,000	9,000	12,561	3,561
<b>Total Revenues</b>	<u>90,525</u>	<u>86,525</u>	<u>89,021</u>	<u>2,496</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	-	-	1,842	(1,842)
Professional services	-	-	14,806	(14,806)
Operating services	1,025,000	1,025,000	710,911	314,089
Other services	6,301	6,301	2,992	3,309
Supplies	2,500	2,500	149	2,351
Other - Miscellaneous	7,500	7,500	8,961	(1,461)
Total current expenditures	<u>1,041,301</u>	<u>1,041,301</u>	<u>739,661</u>	<u>301,640</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,041,301</u>	<u>1,041,301</u>	<u>739,661</u>	<u>301,640</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(950,776)</u>	<u>(954,776)</u>	<u>(650,640)</u>	<u>304,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
114 Transfers In from Special District 1	570,866	570,866	570,867	1
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>570,866</u>	<u>570,866</u>	<u>570,867</u>	<u>1</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(379,910)</u>	<u>(383,910)</u>	<u>(79,773)</u>	<u>304,137</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>2,122,742</u>	<u>2,122,742</u>	<u>2,122,742</u>	<u>-</u>
END OF YEAR	<u>\$ 1,742,832</u>	<u>\$ 1,738,832</u>	<u>\$ 2,042,969</u>	<u>\$ 304,137</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #106 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 17,300	\$ 2,200	\$ 2,223	\$ 23
Total Revenues	17,300	2,200	2,223	23
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional Service	-	-	-	-
Materials	-	-	-	-
Other - Miscellaneous	-	-	-	-
Total Public Works	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	17,300	2,200	2,223	23
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
311 COI, Series 2000 District No. 1	-	75	51	(24)
Total Transfers In	-	75	51	(24)
Transfers Out to:				
201 Construction - Road Sales Tax District 2	-	(852,380)	(176,557)	675,823
Total Transfers Out	-	(852,380)	(176,557)	675,823
Total other financing sources (uses)	-	(852,305)	(176,506)	675,823
<b>NET CHANGE IN FUND BALANCE</b>	17,300	(850,105)	(174,283)	675,846
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,699,941	1,699,941	1,699,939	(2)
END OF YEAR	\$ 1,717,241	\$ 849,836	\$ 1,525,656	\$ 675,844

# LAFOURCHE PARISH GOVERNMENT

Fund #109 - Board of Health

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 459,920	\$ 459,920	\$ 535,262	\$ 75,342
Intergovernmental from:				
State of LA	55,000	55,000	52,637	(2,363)
Interest	345	5	5	-
Other	-	-	8,457	8,457
<b>Total Revenues</b>	<b>515,265</b>	<b>514,925</b>	<b>596,361</b>	<b>81,436</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	337,505	363,397	375,445	(12,048)
Operating services	61,760	61,760	67,187	(5,427)
Professional services	50,100	50,100	203	49,897
Other services	44,150	44,150	37,729	6,421
Supplies	4,520	4,520	2,099	2,421
Other - Miscellaneous	198,000	198,000	173,456	24,544
Total Community Services	696,035	721,927	656,119	65,808
Capital Outlay	12,500	12,500	254	12,246
<b>Total expenditures</b>	<b>708,535</b>	<b>734,427</b>	<b>656,373</b>	<b>78,054</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(193,270)</b>	<b>(219,502)</b>	<b>(60,012)</b>	<b>159,490</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
129 Transfers In from 2004 Rededication	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(193,270)</b>	<b>(219,502)</b>	<b>(60,012)</b>	<b>159,490</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	219,163	219,163	219,160	(3)
END OF YEAR	\$ 25,893	\$ (339)	\$ 159,148	\$ 159,487

# LAFOURCHE PARISH GOVERNMENT

## Fund #110 - Recreation

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.10

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - ad valorem	\$ 931,786	\$ 931,786	\$ 885,771	\$ (46,015)
Intergovernmental from:				
Federal	-	-	-	-
State of LA	91,400	191,245	160,483	(30,762)
Interest	2,230	166	140	(26)
<b>Total Revenues</b>	<b>1,025,416</b>	<b>1,123,197</b>	<b>1,046,394</b>	<b>(76,803)</b>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation:				
Personal services and benefits	67,637	67,637	281,979	(214,342)
Operating services	900	900	136,326	(135,426)
Professional services	3,084	3,084	43,025	(39,941)
Other services	33,645	33,645	35,397	(1,752)
Supplies	29,850	29,850	84,067	(54,217)
Other - Miscellaneous	760,180	1,042,595	246,041	796,554
<b>Total Culture and Recreation</b>	<b>895,296</b>	<b>1,177,711</b>	<b>826,835</b>	<b>350,876</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>895,296</b>	<b>1,177,711</b>	<b>826,835</b>	<b>350,876</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>130,120</b>	<b>(54,514)</b>	<b>219,559</b>	<b>274,073</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
185 Beachfront Development Commission	(75,000)	(75,000)	(75,000)	
299 Transfers Out to Capital Projects Fund	(75,000)	(805,960)	(409,799)	396,161
<b>Total other financing sources (uses)</b>	<b>(150,000)</b>	<b>(880,960)</b>	<b>(484,799)</b>	<b>396,161</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(19,880)</b>	<b>(935,474)</b>	<b>(265,240)</b>	<b>670,234</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,091,853	1,091,853	1,091,852	(1)
END OF YEAR	\$ 1,071,973	\$ 156,379	\$ 826,612	\$ 670,233

# LAFOURCHE PARISH GOVERNMENT

Fund #112 - Criminal Jury

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.11

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines and Forfeitures	\$ 52,000	\$ 59,000	\$ 59,157	\$ 157
Interest	300	85	89	4
Total Revenues	<u>52,300</u>	<u>59,085</u>	<u>59,246</u>	<u>161</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Other services	52,000	39,000	35,814	3,186
Capital Outlay	-	-	-	-
Total expenditures	<u>52,000</u>	<u>39,000</u>	<u>35,814</u>	<u>3,186</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>300</u>	<u>20,085</u>	<u>23,432</u>	<u>3,347</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>300</u>	<u>20,085</u>	<u>23,432</u>	<u>3,347</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>32,532</u>	<u>32,532</u>	<u>32,532</u>	<u>-</u>
END OF YEAR	<u>\$ 32,832</u>	<u>\$ 52,617</u>	<u>\$ 55,964</u>	<u>\$ 3,347</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #113 - Criminal Court

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.12

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines and Forfeitures	\$ 867,500	\$ 1,073,500	\$ 1,082,833	\$ 9,333
Intergovernmental-Local	66,200	97,120	101,747	4,627
Interest	3,200	700	658	(42)
<b>Total Revenues</b>	<u>936,900</u>	<u>1,171,320</u>	<u>1,185,238</u>	<u>13,918</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	274,170	274,170	249,807	24,363
Operating services	33,820	33,820	27,371	6,449
Professional services	134,850	134,850	82,972	51,878
Other services	140,037	140,037	93,085	46,952
Supplies	43,000	43,000	29,033	13,967
Miscellaneous	12,000	12,000	562,000	(550,000)
Total current expenditures	<u>637,877</u>	<u>637,877</u>	<u>1,044,268</u>	<u>(406,391)</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>637,877</u>	<u>637,877</u>	<u>1,044,268</u>	<u>(406,391)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>299,023</u>	<u>533,443</u>	<u>140,970</u>	<u>(392,473)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
001 Transfers Out to General Fund	-	-	(166,986)	(166,986)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(166,986)</u>	<u>(166,986)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>299,023</u>	<u>533,443</u>	<u>(26,016)</u>	<u>(559,459)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>193,001</u>	<u>193,001</u>	<u>193,002</u>	<u>1</u>
END OF YEAR	<u>\$ 492,024</u>	<u>\$ 726,444</u>	<u>\$ 166,986</u>	<u>\$ (559,458)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #114 - Special District 1

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 896,016	\$ 896,016	\$ 1,052,354	\$ 156,338
Charges for Services	2,000	2,000	46,155	44,155
Interest	1,335	40	34	(6)
Other	-	-	4,010	4,010
<b>Total Revenues</b>	<b>899,351</b>	<b>898,056</b>	<b>1,102,553</b>	<b>204,497</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	121,294	121,294	100,844	20,450
Professional services	62,500	62,500	99,333	(36,833)
Operating services	204,500	204,500	1,141	203,359
Other services	5,400	5,400	6,618	(1,218)
Other - Miscellaneous	2,000	2,000	4,010	(2,010)
Total current expenditures	395,694	395,694	211,946	183,748
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>395,694</b>	<b>395,694</b>	<b>211,946</b>	<b>183,748</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>503,657</b>	<b>502,362</b>	<b>890,607</b>	<b>388,245</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out:	-	-	-	-
105 Transfers Out to Street Lights Fund	(570,866)	(570,866)	(570,866)	-
<b>Total other financing sources (uses)</b>	<b>(570,866)</b>	<b>(570,866)</b>	<b>(570,866)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(67,209)</b>	<b>(68,504)</b>	<b>319,741</b>	<b>388,245</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	460,505	460,505	460,504	(1)
END OF YEAR	\$ 393,296	\$ 392,001	\$ 780,245	\$ 388,244



# LAFOURCHE PARISH GOVERNMENT

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 100,000	\$ 110,000	\$ 96,656	\$ (13,344)
Total Revenues	100,000	110,000	96,656	(13,344)
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	25,000	16,400	14,900	1,500
Capital Outlay	-	-	-	-
Total expenditures	25,000	16,400	14,900	1,500
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>75,000</u>	<u>93,600</u>	<u>81,756</u>	<u>(11,844)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	75,000	93,600	81,756	(11,844)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	255,312	255,312	255,312	-
END OF YEAR	<u>\$ 330,312</u>	<u>\$ 348,912</u>	<u>\$ 337,068</u>	<u>\$ (11,844)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #118 - Planning Commission

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.15

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from State	\$ -	\$ 40,600	\$ 22,681	\$ (17,919)
Charges for Services	22,700	22,700	21,300	(1,400)
Interest	515	515	187	328
Other	-	-	3,268	3,268
<b>Total Revenues</b>	<b>23,215</b>	<b>63,815</b>	<b>47,436</b>	<b>(15,723)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	-	55,894	26,324	29,570
Professional services	6,800	6,800	5,173	1,627
Operating services	-	-	548	(548)
Other services	6,025	6,025	6,690	(665)
Supplies	1,600	4,933	3,056	1,877
Miscellaneous	-	-	3,269	(3,269)
<b>Total current expenditures</b>	<b>14,425</b>	<b>73,652</b>	<b>45,060</b>	<b>28,592</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>14,425</b>	<b>73,652</b>	<b>45,060</b>	<b>28,592</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>8,790</b>	<b>(9,837)</b>	<b>2,376</b>	<b>12,869</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,790</b>	<b>(9,837)</b>	<b>2,376</b>	<b>12,869</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	113,158	113,158	113,158	-
END OF YEAR	<u>\$ 121,948</u>	<u>\$ 103,321</u>	<u>\$ 115,534</u>	<u>\$ 12,869</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #121 - Drug Court - Supreme Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.16

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ -	\$ -
State	571,412	467,075	-	(467,075)
Local	-	-	463,259	463,259
<b>Total Revenues</b>	<u>571,412</u>	<u>467,075</u>	<u>463,259</u>	<u>(3,816)</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	571,412	467,075	463,259	3,816
Total current expenditures	571,412	467,075	463,259	3,816
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>571,412</u>	<u>467,075</u>	<u>463,259</u>	<u>3,816</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #124 - IVD Grant

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.17

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
State of LA	\$ 253,986	\$ 280,218	\$ 281,248	\$ 1,030
Other	-	-	-	-
Total Revenues	<u>253,986</u>	<u>280,218</u>	<u>281,248</u>	<u>1,030</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	259,935	286,167	296,083	(9,916)
Operating services	4,800	4,800	4,201	599
Other services	1,920	1,920	1,141	779
Supplies	7,541	7,541	5,627	1,914
Total current expenditures	<u>274,196</u>	<u>300,428</u>	<u>307,052</u>	<u>(6,624)</u>
Capital Outlay	-	-	-	-
Total expenditures	<u>274,196</u>	<u>300,428</u>	<u>307,052</u>	<u>(6,624)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(20,210)</u>	<u>(20,210)</u>	<u>(25,804)</u>	<u>(5,594)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in from:				
001 General Fund	<u>20,210</u>	<u>23,210</u>	<u>23,210</u>	-
Total other financing sources (uses)	<u>20,210</u>	<u>23,210</u>	<u>23,210</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	-	3,000	(2,594)	(5,594)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(16,710)</u>	<u>(16,710)</u>	<u>(16,709)</u>	1
END OF YEAR	<u>\$ (16,710)</u>	<u>\$ (13,710)</u>	<u>\$ (19,303)</u>	<u>\$ (5,593)</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #126 - Commission of Women

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.18

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Other	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation				
Operating services	10,000	10,000	7,500	2,500
Supplies	-	5,969	-	5,969
Other	-	-	-	-
Total expenditures	10,000	15,969	7,500	8,469
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(10,000)	(15,969)	(7,500)	8,469
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	10,000	10,000	10,000	-
Total other financing sources (uses)	10,000	10,000	10,000	-
<b>NET CHANGE IN FUND BALANCE</b>	-	(5,969)	2,500	8,469
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	5,971	5,971	5,970	(1)
END OF YEAR	\$ 5,971	\$ 2	\$ 8,470	\$ 8,468

# LAFOURCHE PARISH GOVERNMENT

## Fund #127 - Senior Citizen Activity

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.19

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	900	500	538	38
<b>Total Revenues</b>	<u>900</u>	<u>500</u>	<u>538</u>	<u>38</u>
<b>EXPENDITURES</b>				
Current - Culture and Recreation:				
Personal services and benefits	41,220	-	4	(4)
Other services	17,500	-	-	-
Supplies	58,000	-	-	-
Miscellaneous	50,000	-	-	-
Total current expenditures	<u>166,720</u>	<u>-</u>	<u>4</u>	<u>(4)</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>166,720</u>	<u>-</u>	<u>4</u>	<u>(4)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(165,820)</u>	<u>500</u>	<u>534</u>	<u>34</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
Total Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(165,820)</u>	<u>500</u>	<u>534</u>	<u>34</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>337,126</u>	<u>337,126</u>	<u>337,125</u>	<u>(1)</u>
END OF YEAR	<u>\$ 171,306</u>	<u>\$ 337,626</u>	<u>\$ 337,659</u>	<u>\$ 33</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #128 - 2004 Rededication

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.20

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 1,648,005	\$ 1,648,005	\$ 1,919,063	\$ 271,058
Interest	845	-	-	-
<b>Total Revenues</b>	<u>1,648,850</u>	<u>1,648,005</u>	<u>1,919,063</u>	<u>271,058</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,648,850</u>	<u>1,648,005</u>	<u>1,919,063</u>	<u>271,058</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out to:				
102 Building and Maintenance	(315,000)	(390,000)	(390,000)	-
129 Health Activity	(1,439,784)	(1,439,784)	(1,439,784)	-
299 Capital Projects Fund	-	(50,000)	-	50,000
	<u>(1,754,784)</u>	<u>(1,879,784)</u>	<u>(1,829,784)</u>	<u>50,000</u>
<b>Total other financing sources (uses)</b>	<u>(1,754,784)</u>	<u>(1,879,784)</u>	<u>(1,829,784)</u>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(105,934)</u>	<u>(231,779)</u>	<u>89,279</u>	<u>321,058</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>240,096</u>	<u>240,096</u>	<u>240,096</u>	<u>-</u>
END OF YEAR	<u>\$ 134,162</u>	<u>\$ 8,317</u>	<u>\$ 329,375</u>	<u>\$ 321,058</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #129 - Health Activity

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.21

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 867	\$ 867
Other - Miscellaneous	7,000	7,000	5,343	(1,657)
Total Revenues	7,000	7,000	6,210	(790)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	63,281	63,281	61,918	1,363
Professional services	1,039,045	1,039,045	1,120,872	(81,827)
Operating services	-	-	144	(144)
Other services	8,625	8,625	7,407	1,218
Supplies	40,530	40,530	8,080	32,450
Miscellaneous	-	-	-	-
Total current expenditures	1,151,481	1,151,481	1,198,421	(46,940)
Capital Outlay	-	-	-	-
Total expenditures	1,151,481	1,151,481	1,198,421	(46,940)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,144,481)</b>	<b>(1,144,481)</b>	<b>(1,192,211)</b>	<b>(47,730)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
128 2004 Rededication Fund	1,439,784	1,439,784	1,439,784	-
Total Transfers In:	1,439,784	1,439,784	1,439,784	-
Transfers Out				
101 Animal Control	(260,653)	(260,653)	(260,653)	-
Total other financing sources (uses)	1,179,131	1,179,131	1,179,131	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>34,650</b>	<b>34,650</b>	<b>(13,080)</b>	<b>(47,730)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(470)	(470)	(471)	(1)
END OF YEAR	\$ 34,180	\$ 34,180	\$ (13,551)	\$ (47,731)



# LAFOURCHE PARISH GOVERNMENT

Fund #130 - Head Start

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from: Federal Government	\$ 2,573,785	\$ 2,815,208	\$ 2,716,010	\$ (99,198)
Local Revenues - In Kind Volunteer Services	634,893	677,997	710,917	32,920
Other	-	6,476	6,476	-
<b>Total Revenues</b>	<b>3,208,678</b>	<b>3,499,681</b>	<b>3,433,403</b>	<b>(66,278)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	2,248,588	2,298,326	2,197,984	100,342
Operating services	100,701	100,701	141,343	(40,642)
Professional services	3,500	3,620	10,892	(7,272)
Other services	141,509	182,721	189,385	(6,664)
Supplies	154,450	161,459	215,147	(53,688)
Other - Miscellaneous	637,750	680,854	713,408	(32,554)
<b>Total current expenditures</b>	<b>3,286,498</b>	<b>3,427,681</b>	<b>3,468,159</b>	<b>(40,478)</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>3,286,498</b>	<b>3,427,681</b>	<b>3,468,159</b>	<b>(40,478)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(77,820)</b>	<b>72,000</b>	<b>(34,756)</b>	<b>(106,756)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	78,000	78,000	78,000	-
299 Transfers Out to Capital Project	-	(175,000)	(76,876)	98,124
<b>Total other financing sources (uses)</b>	<b>78,000</b>	<b>(97,000)</b>	<b>1,124</b>	<b>98,124</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>180</b>	<b>(25,000)</b>	<b>(33,632)</b>	<b>(8,632)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR - RESTATED	5,400	5,400	25,002	19,602
END OF YEAR	\$ 5,580	\$ (19,600)	\$ (8,630)	\$ 10,970

**LAFOURCHE PARISH GOVERNMENT****Fund #131 - Head Start Child/Adult Food Program****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010**

Schedule 3.23

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 160,000	\$ 180,000	\$ 183,492	\$ 3,492
Total Revenues	160,000	180,000	183,492	3,492
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Supplies	160,000	180,000	183,492	(3,492)
Capital Outlay	-	-	-	-
Total expenditures	160,000	180,000	183,492	(3,492)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -

# LAFOURCHE PARISH GOVERNMENT

## Fund #141 - Child Adult Care Food Program

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.24

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 267,840	\$ 517,171	\$ 264,974	\$ (252,197)
Other	-	-	16,140	16,140
<b>Total Revenues</b>	<u>267,840</u>	<u>517,171</u>	<u>281,114</u>	<u>(236,057)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	50,392	98,543	47,555	50,988
Professional services	-	-	-	-
Operating services	3,065	6,120	1,809	4,311
Other services	7,313	12,113	3,737	8,376
Supplies	206,243	399,568	212,398	187,170
Miscellaneous	827	827	16,140	(15,313)
Total Community Services	<u>267,840</u>	<u>517,171</u>	<u>281,639</u>	<u>235,532</u>
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>267,840</u>	<u>517,171</u>	<u>281,639</u>	<u>235,532</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(525)</u>	<u>(525)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>(525)</u>	<u>(525)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(2,344)	(2,344)	(2,344)	-
END OF YEAR	<u>\$ (2,344)</u>	<u>\$ (2,344)</u>	<u>\$ (2,869)</u>	<u>\$ (525)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #142 - Community Action Agency

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.25

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental :				
Federal	\$ 26,000	\$ 30,872	\$ 21,611	\$ (9,261)
State	-	500,000	-	(500,000)
Other Revenues	-	-	-	-
<b>Total Revenues</b>	<u>26,000</u>	<u>530,872</u>	<u>21,611</u>	<u>(509,261)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	7,395	12,626	277	12,349
Operating services	-	-	141	-
Other services	-	-	407	(407)
Supplies	-	18	-	18
Miscellaneous	70,238	610,523	33,000	577,523
Total Community Services	<u>77,633</u>	<u>623,167</u>	<u>33,825</u>	<u>589,483</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>77,633</u>	<u>623,167</u>	<u>33,825</u>	<u>589,483</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(51,633)</u>	<u>(92,295)</u>	<u>(12,214)</u>	<u>(1,098,744)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	-	5,250	5,250	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>5,250</u>	<u>5,250</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(51,633)</u>	<u>(87,045)</u>	<u>(6,964)</u>	<u>(1,098,744)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>83,690</u>	<u>83,690</u>	<u>83,689</u>	<u>(1)</u>
END OF YEAR	<u>\$ 32,057</u>	<u>\$ (3,355)</u>	<u>\$ 76,725</u>	<u>\$ (1,098,745)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #143 - Weatherization Grant

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.26

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 247,267	\$ 830,793	\$ 379,013	\$ (451,780)
<b>Total Revenues</b>	<u>247,267</u>	<u>830,793</u>	<u>379,013</u>	<u>(451,780)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	102,863	243,462	119,967	123,495
Professional services	500	2,981	-	2,981
Operating services	34,078	39,888	61,428	(21,540)
Other services	32,697	50,812	7,325	43,487
Supplies	77,129	493,650	182,881	310,769
Other	-	-	2,503	(2,503)
Total Community Services	<u>247,267</u>	<u>830,793</u>	<u>374,104</u>	<u>456,689</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>247,267</u>	<u>830,793</u>	<u>374,104</u>	<u>456,689</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>4,909</u>	<u>4,909</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>4,909</u>	<u>4,909</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(64,676)</u>	<u>(64,676)</u>	<u>(64,677)</u>	<u>(1)</u>
END OF YEAR	<u>\$ (64,676)</u>	<u>\$ (64,676)</u>	<u>\$ (59,768)</u>	<u>\$ 4,908</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #144 - Low Income Home Energy Assistance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.27

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental:				
Federal	\$ 525,000	\$ 1,192,157	\$ 1,001,989	\$ (190,168)
State of LA	-	-	-	-
Total Revenues	525,000	1,192,157	1,001,989	(190,168)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	108,478	137,269	86,009	51,260
Operating services	416,522	1,053,339	932,056	121,283
Other services	-	-	-	-
Supplies	-	1,549	1,770	(221)
Total current	525,000	1,192,157	1,019,835	172,322
Capital Outlay	-	-	-	-
Total expenditures	525,000	1,192,157	1,019,835	172,322
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	(17,846)	(17,846)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(17,846)	(17,846)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	14,564	14,564	14,565	1
END OF YEAR	\$ 14,564	\$ 14,564	\$ (3,281)	\$ (17,845)

# LAFOURCHE PARISH GOVERNMENT

## Fund #150 - Community Services Block Grant

### Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.28

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 544,144	\$ 851,277	\$ 530,978	\$ (320,299)
Other	-	-	6,204	6,204
<b>Total Revenues</b>	<u>544,144</u>	<u>851,277</u>	<u>537,182</u>	<u>(314,095)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	202,820	313,400	211,418	101,982
Professional services	1,000	300	391	(91)
Operating services	12,617	15,067	13,333	1,734
Other services	72,825	72,404	50,551	21,853
Supplies	14,950	77,172	30,013	47,159
Other	239,932	372,934	225,454	147,480
<b>Total Current</b>	<u>544,144</u>	<u>851,277</u>	<u>531,160</u>	<u>320,117</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>6,022</u>	<u>6,022</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>6,022</u>	<u>6,022</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>1,988</u>	<u>1,988</u>	<u>1,989</u>	<u>1</u>
END OF YEAR	<u>\$ 1,988</u>	<u>\$ 1,988</u>	<u>\$ 8,011</u>	<u>\$ 6,023</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.29

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 66,000	\$ 66,000	\$ 58,404	\$ (7,596)
<b>Total Revenues</b>	<u>66,000</u>	<u>66,000</u>	<u>58,404</u>	<u>(7,596)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	19,801	19,801	23,573	(3,772)
Professional services	-	-	-	-
Operating services	1,600	1,600	96	1,504
Other services	1,300	1,300	1,892	(592)
Supplies	43,299	43,299	32,843	10,456
<b>Total expenditures</b>	<u>66,000</u>	<u>66,000</u>	<u>58,404</u>	<u>7,596</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>5,169</u>	<u>5,169</u>	<u>5,168</u>	<u>(1)</u>
END OF YEAR	<u>\$ 5,169</u>	<u>\$ 5,169</u>	<u>\$ 5,168</u>	<u>\$ (1)</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #160 - Road Sales Tax District A

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.30

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 3,617,585	\$ 3,617,585	\$ 3,671,609	\$ 54,024
Interest	10,500	2,650	2,548	(102)
Other Revenues	-	-	17,181	17,181
<b>Total Revenues</b>	<b>3,628,085</b>	<b>3,620,235</b>	<b>3,691,338</b>	<b>71,103</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	36,175	51,175	43,416	7,759
Operating services	-	226,666	294,237	(67,571)
Supplies	30,000	20,200	-	20,200
Miscellaneous	-	-	552	(552)
Total current	66,175	298,041	338,205	(40,164)
Debt Service	600	600	-	600
<b>Total expenditures</b>	<b>66,775</b>	<b>298,641</b>	<b>338,205</b>	<b>(39,564)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,561,310</b>	<b>3,321,594</b>	<b>3,353,133</b>	<b>31,539</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
313 Reserve-2005 Rd Bonds D 3,5, & 6	8,500	8,500	2,594	(5,906)
Total Transfers In	8,500	8,500	2,594	(5,906)
Transfers Out to:				
108 Royalty Fund	-	(110,397)	(110,397)	
206 Construction - RSTD 3 5 & 6	(200,000)	(1,489,246)	(135,959)	1,353,287
299 Capital Projects Fund	(50,000)	(279,748)	(89,133)	190,615
302 Sinking Fund - RSTD 3 5 & 6	(548,153)	(548,153)	(548,152)	1
314 Bond Sinking Fund - RSTD 3 5 & 6	(894,333)	(894,333)	(894,333)	
317 Consolidated STD A Sinking Fund	(1,578,210)	(1,578,210)	(1,578,209)	1
Total Transfers Out	(3,270,696)	(4,900,087)	(3,356,183)	1,543,904
Total other financing sources (uses)	(3,262,196)	(4,891,587)	(3,353,589)	1,537,998
<b>NET CHANGE IN FUND BALANCE</b>	<b>299,114</b>	<b>(1,569,993)</b>	<b>(456)</b>	<b>1,569,537</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,673,081	1,673,081	1,673,082	1
END OF YEAR	\$ 1,972,195	\$ 103,088	\$ 1,672,626	\$ 1,569,538

# LAFOURCHE PARISH GOVERNMENT

Fund #161 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 3.31

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes Sales and Use	\$ 3,112,020	\$ 3,112,020	\$ 3,104,768	\$ (7,252)
Intergovernmental - State	-	-	-	-
Interest	14,110	4,795	30,640	25,845
<b>Total Revenues</b>	<b>3,126,130</b>	<b>3,116,815</b>	<b>3,135,408</b>	<b>18,593</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	31,120	41,120	36,742	4,378
Operating services	-	62,160	48,332	-
Other service	-	-	128	(128)
Operating supplies	30,000	130,000	88,268	41,732
Other	100,500	100,500	500	100,000
Total Current	161,620	333,780	173,970	145,982
Debt Service	-	-	-	-
<b>Total expenditures</b>	<b>161,620</b>	<b>333,780</b>	<b>173,970</b>	<b>145,982</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,964,510</b>	<b>2,783,035</b>	<b>2,961,438</b>	<b>164,575</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
108 Royalty Fund	-	(150,000)	(150,000)	-
201 Construction RSTD2	-	(1,760,843)	(1,329,523)	431,320
299 Capital Projects Fund	-	(250,214)	(24,196)	226,018
318 208 Sinking Fund	(829,395)	(829,395)	(829,395)	-
<b>Total other financing sources (uses)</b>	<b>(829,395)</b>	<b>(2,990,452)</b>	<b>(2,333,114)</b>	<b>657,338</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,135,115</b>	<b>(207,417)</b>	<b>628,324</b>	<b>821,913</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	3,185,382	3,185,382	3,185,382	-
END OF YEAR	\$ 5,320,497	\$ 2,977,965	\$ 3,813,706	\$ 821,913

# LAFOURCHE PARISH GOVERNMENT

## Fund #181 - Coastal Zone Management

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.32

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 52,063	\$ 52,063	\$ 60,463	\$ 8,400
In-Kind Contribution	18,495	18,495	22,974	4,479
Interest	-	-	167	167
<b>Total Revenues</b>	<b>70,558</b>	<b>70,558</b>	<b>83,604</b>	<b>13,046</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	58,927	58,927	53,835	5,092
Professional services	-	-	25	(25)
Operating services	3,900	3,900	953	2,947
Other services	15,465	15,465	11,243	4,222
Supplies	7,400	7,400	7,606	(206)
Miscellaneous	-	18,496	27,890	(9,394)
Total Conservation	85,692	104,188	101,552	2,636
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>85,692</b>	<b>104,188</b>	<b>101,552</b>	<b>2,636</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,134)</b>	<b>(33,630)</b>	<b>(17,948)</b>	<b>15,682</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	-	-	-	-
299 Transfers Out to Capital Fund	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(15,134)</b>	<b>(33,630)</b>	<b>(17,948)</b>	<b>15,682</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	126,932	126,932	126,935	3
END OF YEAR	<u>\$ 111,798</u>	<u>\$ 93,302</u>	<u>\$ 108,987</u>	<u>\$ 15,685</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #183 - Christmas Tree Program

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.33

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State of LA	\$ 18,000	\$ -	\$ -	\$ -
Other	-	-	249	249
<b>Total Revenues</b>	<u>18,000</u>	<u>-</u>	<u>249</u>	<u>249</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Professional services	-	-	8,200	(8,200)
Operating services	16,200	16,200	1,890	14,310
Other services	2,000	2,000	77	1,923
Miscellaneous	496	496	2,249	(1,753)
Total Current	<u>18,696</u>	<u>18,696</u>	<u>12,416</u>	<u>6,280</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>18,696</u>	<u>18,696</u>	<u>12,416</u>	<u>6,280</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(696)</u>	<u>(18,696)</u>	<u>(12,167)</u>	<u>6,529</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(696)</u>	<u>(18,696)</u>	<u>(12,167)</u>	<u>6,529</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>20,237</u>	<u>20,237</u>	<u>20,239</u>	<u>2</u>
END OF YEAR	<u>\$ 19,541</u>	<u>\$ 1,541</u>	<u>\$ 8,072</u>	<u>\$ 6,531</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #184 - MMS CIAP Project

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.34

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 2,791,187	\$ 6,123,769	\$ 4,951,981	\$ (1,171,788)
<b>Total Revenues</b>	<u>2,791,187</u>	<u>6,123,769</u>	<u>4,951,981</u>	<u>(1,171,788)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
CIAP Project	2,791,187	6,144,103	5,048,587	1,095,516
Total Current	<u>2,791,187</u>	<u>6,144,103</u>	<u>5,048,587</u>	<u>1,095,516</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>2,791,187</u>	<u>6,144,103</u>	<u>5,048,587</u>	<u>1,095,516</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(20,334)</u>	<u>(96,606)</u>	<u>(76,272)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
181 Transfers In from CZM	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(20,334)</u>	<u>(96,606)</u>	<u>(76,272)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>134,825</u>	<u>134,825</u>	<u>134,825</u>	<u>-</u>
END OF YEAR	<u>\$ 134,825</u>	<u>\$ 114,491</u>	<u>\$ 38,219</u>	<u>\$ (76,272)</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #185 - Beachfront Development Commission

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.35

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	5,564	5,064	4,754	310
Professional Services	74,533	74,533	50,203	24,330
Operating Services	1,260	1,260	1,120	140
Other services	2,300	2,300	3,919	(1,619)
Supplies	14,250	14,250	135	14,115
Total Current	97,907	97,407	60,131	37,276
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	97,907	97,407	60,131	37,276
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(97,907)	(97,407)	(60,131)	37,276
<b>OTHER FINANCING SOURCES (USES)</b>				
110 Transfers In from Recreation	75,000	75,000	75,000	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	75,000	75,000	75,000	-
<b>NET CHANGE IN FUND BALANCE</b>	(22,907)	(22,407)	14,869	37,276
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	6,847	6,847	6,848	1
END OF YEAR	\$ (16,060)	\$ (15,560)	\$ 21,717	\$ 37,277

# LAFOURCHE PARISH GOVERNMENT

## Fund #196 - FEMA Acquisition Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.36

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ 789,337	\$ 635,577	\$ (153,760)
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>789,337</u>	<u>635,577</u>	<u>(153,760)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Other	-	-	-	-
Total current expenditures	-	-	-	-
Capital Outlay	-	789,337	607,822	181,715
Total expenditures	<u>-</u>	<u>789,337</u>	<u>607,822</u>	<u>181,715</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>27,955</u>	<u>27,955</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In to General Fund	-	33,252	33,252	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>33,252</u>	<u>33,252</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>33,252</u>	<u>61,207</u>	<u>27,955</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>169,575</u>	<u>169,575</u>	<u>169,575</u>	<u>-</u>
END OF YEAR	<u>\$ 169,575</u>	<u>\$ 202,827</u>	<u>\$ 230,782</u>	<u>\$ 27,955</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #197 - ARRA Funds

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.37

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ 1,398,520	\$ 1,156,392	\$ (242,128)
Miscellaneous	-	241,000	-	(241,000)
<b>Total Revenues</b>	<u>-</u>	<u>1,639,520</u>	<u>1,156,392</u>	<u>(483,128)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	-	18,268	3,460	14,808
Professional services	-	-	24,844	(24,844)
Other	-	51,573	105	51,468
Total current expenditures	<u>-</u>	<u>69,841</u>	<u>28,409</u>	<u>26,624</u>
Capital Outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>69,841</u>	<u>28,409</u>	<u>26,624</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>1,569,679</u>	<u>1,127,983</u>	<u>(509,752)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
299 Transfers Out to Capital Projects Fund	-	(1,546,884)	(1,100,695)	446,189
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(1,546,884)</u>	<u>(1,100,695)</u>	<u>446,189</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>22,795</u>	<u>27,288</u>	<u>(63,563)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(22,795)</u>	<u>(22,795)</u>	<u>(22,795)</u>	<u>-</u>
END OF YEAR	<u>\$ (22,795)</u>	<u>\$ -</u>	<u>\$ 4,493</u>	<u>\$ (63,563)</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #801 - BP Oil Spill Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 3.38

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	1,000,000	1,061,082	61,082
<b>Total Revenues</b>	-	1,000,000	1,061,082	61,082
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	-	-	434,758	(434,758)
Operating services	-	-	6,251	(6,251)
Other services	-	-	18,755	
Supplies	-	-	121,999	
Other	-	944,991	-	944,991
<b>Total current expenditures</b>	-	944,991	581,763	938,740
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	-	944,991	581,763	938,740
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	55,009	479,319	(877,658)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
299 Transfers Out to Capital Projects Fund	-	(55,009)	(55,009)	-
<b>Total other financing sources (uses)</b>	-	(55,009)	(55,009)	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	424,310	(877,658)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ 424,310	\$ (877,658)



Non-Major Debt  
Service Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **DEBT SERVICE FUNDS**

#### **302 CERTIFICATE OF INDEBTEDNESS, SERIES 1999 - BUILDING FUND**

Certificate of Indebtedness, Series 1999 - Building accumulates monies for the payment of \$385,000 certificates of indebtedness date January 1, 1999. The certificates were issued for the purpose of acquiring and improving a new administrative building.

#### **311 SALES TAX BOND, SERIES 2003 SINKING FUND**

The Sales Tax Bond Sinking Fund Series 2003 was established to accumulate monies for the principal and interest payments associated with the \$10,000,000 Refunding Bonds, Series 2003, of Road Sales Tax District No. 2. The proceeds were used to pay a portion of the costs of effecting a current refunding of the Certificates of Indebtedness, Series 1998 and Certificate of Indebtedness, Series 1999 and \$1,880,000 of indebtedness owed by the Issuer to Road District No. 1.

#### **313 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 RESERVE FUND**

The Road Sales Tax District No. 3, 5 & 6 Public Improvement Bond Reserve Fund was established solely for the purpose of paying principal and interest on the \$15,000,000 bonds in the event of default.

#### **314 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 BOND SINKING FUND**

The Road Sales Tax District No. 3, 5 & 6 Bond Sinking Fund was established to accumulate monies for the principal and interest payments associated with the \$15,000,000 Road Bonds dated February 1, 2005.

#### **317 SINKING FUND – CONSOLIDATED SALES TAX DISTRICT A FUND**

Consolidated Sales Tax District A Sinking Fund accumulates monies for the payment of the 2007 Refunding Bonds issued on behalf of the consolidation of Road Sales Tax Districts 3, 5 and 6.

#### **318 ROAD SALES TAX DISTRICT 2 – 2008 SINKING FUND**

The Road Sales Tax District 2 2008 Sinking Fund accumulates monies for the principal and interest payments associated with the \$10,000,000 Road Bonds dated October 15, 2008.

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Debt Service Funds Combining Balance Sheet December 31, 2010

Schedule 4.1

	302	311	313	314
	Sinking Fund - Certificates of Indebtedness, Building Bonds, Series 1996	Sinking Fund - Sales Tax Bond, Series 2003	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Investments	531,779	51	1,502,414	517,090
Due from Other Funds	54,075	-	-	-
Other Current Assets	294,724	-	-	584,666
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 880,578</u>	<u>\$ 51</u>	<u>\$ 1,502,414</u>	<u>\$ 1,101,756</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	51	2,414	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>-</u>	<u>51</u>	<u>2,414</u>	<u>-</u>
<b>FUND BALANCES</b>				
Fund Balances:				
Reserved for Debt Service	880,578	-	1,500,000	1,101,756
Total Fund Balances	<u>880,578</u>	<u>-</u>	<u>1,500,000</u>	<u>1,101,756</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 880,578</u>	<u>\$ 51</u>	<u>\$ 1,502,414</u>	<u>\$ 1,101,756</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Debt Service Funds Combining Balance Sheet December 31, 2010

Schedule 4.1

	317	318	
	Sinking Fund - Consolidated Sales Tax District A	Sinking Fund - 2008	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Investments	1,209,374	170	3,760,878
Due from Other Funds	-	-	54,075
Other Current Assets	-	-	879,390
	<u>-</u>	<u>-</u>	<u>879,390</u>
 Total Assets	 <u>\$ 1,209,374</u>	 <u>\$ 170</u>	 <u>\$ 4,694,343</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	2,465
	<u>-</u>	<u>-</u>	<u>2,465</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,465</u>
<b>FUND BALANCES</b>			
Fund Balances:			
Reserved for Debt Service	1,209,374	170	4,691,878
Total Fund Balances	<u>1,209,374</u>	<u>170</u>	<u>4,691,878</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,209,374</u>	 <u>\$ 170</u>	 <u>\$ 4,694,343</u>

(concluded)

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Debt Service Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2009**

Schedule 4.2

	302	311	313	314
	Sinking Fund - Certificates of Indebtedness, Building Bonds, Series 1996	Sinking Fund - Sales Tax Bond, Series 2003	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6
<b>REVENUES</b>				
Investment Earnings	\$ 616	\$ 51	\$ 2,594	\$ 1,115
Total Revenues	616	51	2,594	1,115
<b>EXPENDITURES</b>				
Principal Payments	875,000	-	-	265,000
Interest Payments	190,040	-	-	623,473
Total Expenditures	865,040	-	-	888,473
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
OVER EXPENDITURES	(864,424)	51	2,594	(887,358)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	872,602	-	-	894,333
Operating Transfers Out	-	(51)	(2,594)	-
Total other financing sources (uses)	872,602	(51)	(2,594)	894,333
<b>NET CHANGE IN FUND BALANCE</b>	8,178	-	-	6,975
<b>FUND BALANCES - BEGINNING OF YEAR</b>	872,400	-	1,500,000	1,094,781
<b>FUND BALANCES - END OF YEAR</b>	\$ 880,578	\$ -	\$ 1,500,000	\$ 1,101,756

(continued)



**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Debt Service Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2009**

Schedule 4.2

	316	317	318	
	Public Improvement Bonds	Sinking Fund - Consolidated Sales Tax District A	Sinking Fund - 2008	Total
<b>REVENUES</b>				
Investment Earnings	\$ 70	\$ 1,204	\$ 165	\$ 5,815
Total Revenues	<u>70</u>	<u>1,204</u>	<u>165</u>	<u>5,815</u>
<b>EXPENDITURES</b>				
Principal Payments	-	1,275,000	365,000	2,580,000
Interest Payments	-	273,696	464,395	1,551,604
Total Expenditures	<u>-</u>	<u>1,548,696</u>	<u>829,395</u>	<u>4,131,604</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
OVER EXPENDITURES	<u>70</u>	<u>(1,547,492)</u>	<u>(829,230)</u>	<u>(4,125,789)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	1,578,209	829,395	4,174,539
Operating Transfers Out	<u>(70)</u>	<u>-</u>	<u>-</u>	<u>(2,715)</u>
Total other financing sources (uses)	<u>(70)</u>	<u>1,578,209</u>	<u>829,395</u>	<u>4,171,824</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	30,717	165	46,035
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>-</u>	<u>1,178,657</u>	<u>5</u>	<u>4,645,843</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 1,209,374</u>	<u>\$ 170</u>	<u>\$ 4,691,878</u>

(concluded)

# LAFOURCHE PARISH GOVERNMENT

Fund #302 - COI Series 1999 Building

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 4.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 1,200	\$ 550	\$ 616	\$ 66
<b>Total Revenues</b>	<u>1,200</u>	<u>550</u>	<u>616</u>	<u>66</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal Payments	675,000	675,000	675,000	-
Interest Payments	190,040	190,040	190,040	-
<b>Total expenditures</b>	<u>865,040</u>	<u>865,040</u>	<u>865,040</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(863,840)</u>	<u>(864,490)</u>	<u>(864,424)</u>	<u>66</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
102 Building & Maintenance Fund	324,450	324,450	324,450	-
160 Road Sales Tax District A	548,153	548,153	548,152	(1)
	<u>872,603</u>	<u>872,603</u>	<u>872,602</u>	<u>(1)</u>
Operating Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>872,603</u>	<u>872,603</u>	<u>872,602</u>	<u>(1)</u>
<b>NET CHANGE IN FUND BALANCE</b>	8,763	8,113	8,178	65
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>872,400</u>	<u>872,400</u>	<u>872,400</u>	<u>-</u>
END OF YEAR	<u>\$ 881,163</u>	<u>\$ 880,513</u>	<u>\$ 880,578</u>	<u>\$ 65</u>

**LAFOURCHE PARISH GOVERNMENT**

Fund #311 - Sales Tax Bond, Series 2003

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010**

Schedule 4.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ -	\$ 75	\$ 51	\$ (24)
Total Revenues	-	75	51	(24)
<b>EXPENDITURES</b>				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Other	-	-	-	-
Total expenditures	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	75	51	(24)
<b>OTHER FINANCING SOURCES (USES)</b>				
106 Transfers Out to RSTD2	-	(75)	(51)	24
Total other financing sources (uses)	-	(75)	(51)	24
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -

# LAFOURCHE PARISH GOVERNMENT

Fund #313 -RST Districts 3,5,6 Reserve

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 4.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 8,500	\$ 2,500	\$ 2,594	\$ 94
Total Revenues	8,500	2,500	2,594	94
<b>EXPENDITURES</b>				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Other	-	-	-	-
Total expenditures	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	8,500	2,500	2,594	94
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers Out to RSTD2	(8,500)	(8,500)	(2,594)	5,906
Total other financing sources (uses)	(8,500)	(8,500)	(2,594)	5,906
<b>NET CHANGE IN FUND BALANCE</b>	-	(6,000)	-	6,000
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,500,000	1,500,000	1,500,000	-
END OF YEAR	\$ 1,500,000	\$ 1,494,000	\$ 1,500,000	\$ 6,000

# LAFOURCHE PARISH GOVERNMENT

## Budget Comparison Schedule Fund #314 - RST Districts 3, 5 6 Bond For the Year Ended December 31, 2010

Schedule 4.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 7,100	\$ 1,100	\$ 1,115	\$ 15
Total Revenues	7,100	1,100	1,115	15
<b>EXPENDITURES</b>				
Debt Service:				
Principal Payments	265,000	265,000	265,000	-
Interest Payments & Bank Charges	623,473	623,473	623,473	-
Total expenditures	888,473	888,473	888,473	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(881,373)</b>	<b>(887,373)</b>	<b>(887,358)</b>	<b>15</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
108 Transfers In from Royalty Fund	894,333	-	894,333	894,333
160 Transfers In from RSTD A	-	894,333	-	(894,333)
206 Transfers out to RSTD 3,4,5 Construction	-	(909,750)	-	909,750
Total other financing sources (uses)	894,333	(15,417)	894,333	909,750
<b>NET CHANGE IN FUND BALANCE</b>	<b>12,960</b>	<b>(902,790)</b>	<b>6,975</b>	<b>909,765</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,094,781	1,094,781	1,094,781	-
END OF YEAR	\$ 1,107,741	\$ 191,991	\$ 1,101,756	\$ 909,765

# LAFOURCHE PARISH GOVERNMENT

Fund #317 -Road Sales Tax District A

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 4.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 3,040	\$ 1,040	\$ 1,204	\$ 164
Other	-	-	-	-
Total Revenues	3,040	1,040	1,204	164
<b>EXPENDITURES</b>				
Principal Payments	1,275,000	1,275,000	1,275,000	-
Interest Payments	273,696	273,696	273,696	-
Other	-	-	-	-
Total expenditures	1,548,696	1,548,696	1,548,696	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,545,656)</u>	<u>(1,547,656)</u>	<u>(1,547,492)</u>	<u>164</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers In from Sales Tax District A	1,578,210	1,578,210	1,578,209	(1)
Transfers Out	-	-	-	-
Total other financing sources (uses)	1,578,210	1,578,210	1,578,209	(1)
<b>NET CHANGE IN FUND BALANCE</b>	32,554	30,554	30,717	163
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,178,657	1,178,657	1,178,657	-
END OF YEAR	<u>\$ 1,211,211</u>	<u>\$ 1,209,211</u>	<u>\$ 1,209,374</u>	<u>\$ 163</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #318 -Sinking Fund 2008

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2010

Schedule 4.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 1,200	\$ 200	\$ 165	\$ (35)
Other	-	-	-	-
Total Revenues	1,200	200	165	(35)
<b>EXPENDITURES</b>				
Principal Payments	365,000	365,000	365,000	-
Interest Payments	464,395	464,395	464,395	-
Other	-	-	-	-
Total expenditures	829,395	829,395	829,395	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(828,195)	(829,195)	(829,230)	(35)
<b>OTHER FINANCING SOURCES (USES)</b>				
161 Transfers In from RSTD2	829,395	829,395	829,395	-
161 Transfers Out to RSTD2	-	-	-	-
Total other financing sources (uses)	829,395	829,395	829,395	-
<b>NET CHANGE IN FUND BALANCE</b>	1,200	200	165	(35)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	5	5
END OF YEAR	\$ 1,200	\$ 200	\$ 170	\$ (30)





# Non-Major Capital Projects Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **CAPITAL PROJECT FUNDS**

#### **201 ROAD CONSTRUCTION DISTRICT NO. 2**

The Road Construction District No. 2 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from sales tax revenue and \$10,000,000 bond issuance.

#### **206 ROAD CONSTRUCTION DISTRICT 3, 5 & 6 FUND**

The Road Construction District 3, 5 & 6 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from the \$15,000,000 bond issuance.

#### **299 CAPITAL PROJECTS – MAJOR FUND**

The Capital Projects Fund was created in 2006 to account for all non road capital outlay projects.

**LAFOURCHE PARISH GOVERNMENT****Non-Major Capital Projects Funds  
Combining Balance Sheet  
December 31, 2010**

Schedule 5.1

	<b>201</b>	<b>206</b>	
	<b>Road District No. 2 Construction</b>	<b>RSTD 3, 5, 6 Construction</b>	<b>Total</b>
<b>ASSETS</b>			
Cash	\$ 3,402,780	\$ -	\$ 3,402,780
Investments	998,699	11,661	1,010,360
Due from Other Funds	54,447	-	54,447
<b>Total Assets</b>	<b>\$ 4,455,926</b>	<b>\$ 11,661</b>	<b>\$ 4,467,587</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Contracts and Retainages Payable	1,004,005	-	1,004,005
Due to Other Funds	-	625,471	625,471
<b>Total Liabilities</b>	<b>1,004,005</b>	<b>625,471</b>	<b>1,629,476</b>
<b>FUND BALANCES</b>			
Fund Balances (Accumulated Deficits):			
Unreserved Deficit	3,451,921	(613,810)	2,838,111
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>3,451,921</b>	<b>(613,810)</b>	<b>2,838,111</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,455,926</b>	<b>\$ 11,661</b>	<b>\$ 4,467,587</b>

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended December 31, 2009**

Schedule 5.2

	201 Road District No. 2 Construction	206 RSTD 3, 5, 6 Construction	Total
<b>REVENUES</b>			
Intergovernmental:			
Federal	\$ -	\$ -	\$ -
Interest	77,027	20	77,047
Other	-	-	-
Total Revenues	<u>77,027</u>	<u>20</u>	<u>77,047</u>
<b>EXPENDITURES</b>			
Public Works	474,343	73,896	548,239
Capital Outlay	<u>4,087,992</u>	<u>38,045</u>	<u>4,126,037</u>
Total Expenditures	<u>4,562,335</u>	<u>111,941</u>	<u>4,674,276</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
OVER EXPENDITURES	<u>(4,485,308)</u>	<u>(111,921)</u>	<u>(4,597,229)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	1,506,080	135,959	1,642,039
Operating Transfers Out	<u>(1,704,023)</u>	<u>-</u>	<u>(1,704,023)</u>
Total other financing sources (uses)	<u>(197,943)</u>	<u>135,959</u>	<u>(61,984)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(4,683,251)	24,038	(4,659,213)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>8,135,172</u>	<u>(637,848)</u>	<u>7,497,324</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 3,451,921</u>	<u>\$ (613,810)</u>	<u>\$ 2,838,111</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #201 - Road District No. 2 Construction Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2010

Schedule 5.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 20,000	\$ 270,000	\$ -	\$ (270,000)
Interest	30,000	80,000	77,027	(2,973)
Other		-	-	-
<b>Total Revenues</b>	<u>50,000</u>	<u>350,000</u>	<u>77,027</u>	<u>(272,973)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	-	245,771	467,442	(221,671)
Operating services	-	8,980,638	6,451	8,974,187
Other services	-	-	450	(450)
<b>Total current</b>	<u>-</u>	<u>9,226,409</u>	<u>474,343</u>	<u>8,752,066</u>
Capital Outlay	-	103,924	4,087,992	(3,984,068)
Debit Service				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>9,330,333</u>	<u>4,562,335</u>	<u>4,767,998</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>50,000</u>	<u>(8,980,333)</u>	<u>(4,485,308)</u>	<u>4,495,025</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In:				
106 Road Sales Tax District 2	-	852,370	176,557	(675,813)
161 Road Sales Tax District 2	-	1,857,082	1,329,523	(527,559)
<b>Total Transfers In</b>	<u>-</u>	<u>2,709,452</u>	<u>1,506,080</u>	<u>(1,203,372)</u>
Operating Transfers Out				
299 Capital Projects Fund	-	(1,704,023)	(1,704,023)	-
<b>Total Transfers Out</b>	<u>-</u>	<u>(1,704,023)</u>	<u>(1,704,023)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>1,005,429</u>	<u>(197,943)</u>	<u>(1,203,372)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>50,000</u>	<u>(7,974,904)</u>	<u>(4,683,251)</u>	<u>3,291,653</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>8,135,174</u>	<u>8,135,174</u>	<u>8,135,172</u>	<u>(2)</u>
END OF YEAR	<u>\$ 8,185,174</u>	<u>\$ 160,270</u>	<u>\$ 3,451,921</u>	<u>\$ 3,291,651</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #206 - RSTD. 3, 5, 6 Construction Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 5.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 20	\$ 20
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	-	-	73,868	(73,868)
Operating services	55,872	1,647,959	-	1,647,959
Other services	-	-	28	(28)
Total current	<u>55,872</u>	<u>1,647,959</u>	<u>73,896</u>	<u>1,574,063</u>
Capital Outlay	<u>200,000</u>	<u>89,603</u>	<u>38,045</u>	<u>51,558</u>
<b>Total expenditures</b>	<u>255,872</u>	<u>1,737,562</u>	<u>111,941</u>	<u>1,625,621</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(255,872)</u>	<u>(1,737,562)</u>	<u>(111,921)</u>	<u>1,625,641</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In from:				
108 Royalty Fund	-	-	-	-
160 Road Sales Tax District A	200,000	1,455,660	135,959	(1,319,701)
314 Sinking Fund - Districts 3, 5 & 6	-	909,750	-	(909,750)
	<u>200,000</u>	<u>2,365,410</u>	<u>135,959</u>	<u>(2,229,451)</u>
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>200,000</u>	<u>2,365,410</u>	<u>135,959</u>	<u>(2,229,451)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(55,872)</u>	<u>627,848</u>	<u>24,038</u>	<u>(603,810)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>637,849</u>	<u>637,849</u>	<u>(637,848)</u>	<u>(1,275,697)</u>
END OF YEAR	<u>\$ 581,977</u>	<u>\$ 1,265,697</u>	<u>\$ (613,810)</u>	<u>\$ (1,879,507)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #299- Capital Projects Fund - Major Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2010

Schedule 5.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Other Revenues	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	-	122,461	135,791	(13,330)
Other services	-	1,045	466	579
Operating services	-	1,994	6,243	(4,249)
Total current	-	125,500	142,500	(17,001)
Capital Outlay	6,956,890	24,750,620	8,556,531	16,194,089
Total expenditures	6,956,890	24,876,120	8,699,031	16,177,089
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,956,890)</b>	<b>(24,876,120)</b>	<b>(8,699,031)</b>	<b>16,177,089</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	71,073	5,331,422	214,601	(5,116,821)
102 Animal Control	50,000	1,577,591	292,437	(1,285,154)
103 Roads & Bridges	1,010,000	1,067,476	468,153	(599,323)
104 Drainage Maintenance	5,395,000	5,322,722	1,103,260	(4,219,462)
108 Royalty	-	2,288,027	942,119	(1,345,908)
110 Recreation	358,817	921,793	409,799	(511,994)
119 Library	-	5,832,748	2,365,848	(3,466,900)
123 Civil Defense			41,431	41,431
130 Head Start			76,876	76,876
160 Road Sales Tax District A	50,000	355,000	89,133	(265,867)
161 Coastal Zone Management	-	867,120	24,196	(842,924)
197 ARRA Funds	22,000	22,000	1,100,695	1,078,695
201 Construction - Rd Tax Dist. 2			1,704,023	1,704,023
801 Hurricane Relief	-	1,678,801	55,009	(1,623,792)
Total Transfers In:	6,956,890	25,264,700	8,887,580	(16,377,120)
Total other financing sources (uses)	6,956,890	25,264,700	8,887,580	(16,377,120)
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>388,581</b>	<b>188,549</b>	<b>(200,032)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(276,019)	(276,019)	(537,280)	(261,261)
END OF YEAR	\$ (276,019)	\$ 112,562	\$ (348,731)	\$ (461,293)



Non-Major  
Enterprise Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **ENTERPRISE FUNDS**

#### **501 SEWERAGE DISTRICT NO. 4 FUND**

The Sewerage District No. 4 was created by the Parish because it was their intent to accumulate the cost of providing services to the general public and those costs to be financed or recovered by charging a fee to the citizens who receive the services.

#### **502 BROCATTO COMMUNITY SEWERAGE FUND**

The Sewerage District No. was created to provide service to Brocatto Community in Raceland. Expenditures caused by the services provided to residents are recovered by charging user fees.

#### **503 SEWERAGE DISTRICT NO. 14 FUND**

The Sewerage District No. 14 was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services reimburse the district through assessed user fees.

#### **504 RITA SEWERAGE FUND**

The Rita Sewerage Fund was created to provide service to the Rita Community in Thibodaux. The project was fully funded by a federal grant. Construction was completed in 2003.

#### **505 MORRISTOWN SEWERAGE PROJECT**

The primary objective of the Morristown Sewerage Project is the development of viable urban communities by providing a suitable living environment for persons of low and moderate income.

#### **506 SEWER DISTRICT 2 FUND**

In 2010, the Parish Council approved the dissolution of the Sewer District 2 Parish Board. The primary purpose of this sewer district is to provide service to West Thibodaux residents. The residents receiving the services reimburse the Parish through assessed user fees.

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Net Assets December 31, 2010

Schedule 6.1

	501	502	503	504	505	506
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage	Sewer District No. 2
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables	-	5,564	1,383	1,049	1,187	3,043
Due from other funds	-	-	-	-	-	15,068
Total current assets	-	5,564	1,383	1,049	1,187	18,111
Noncurrent assets:						
Capital Assets						
Property, Plant and Equipment	667,226	2,407,988	181,981	947,051	1,267,480	187,384
Accumulated Depreciation	(530,816)	(1,372,179)	(149,224)	(314,452)	(103,468)	(168,646)
Total Capital Assets	136,410	1,035,809	32,757	632,599	1,164,012	18,738
Total assets	<u>\$ 136,410</u>	<u>\$ 1,041,373</u>	<u>\$ 34,140</u>	<u>\$ 633,648</u>	<u>\$ 1,165,199</u>	<u>\$ 36,849</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts Payable	\$ 3,233	\$ 3,795	\$ 1,051	\$ 766	\$ 966	\$ 2,271
Contracts and Retainage Payable	4,345	-	-	-	-	-
Due to Other Funds	70,680	91,707	65,466	10,092	15,981	-
Total current liabilities	78,258	95,502	66,517	10,858	16,947	2,271
<b>NET ASSETS</b>						
Invested in capital assets	136,410	1,035,809	32,757	632,599	1,164,012	18,738
Unrestricted (deficit)	(78,258)	(89,938)	(65,134)	(9,809)	(15,760)	15,840
Total Net Assets	<u>58,152</u>	<u>945,871</u>	<u>(32,377)</u>	<u>622,790</u>	<u>1,148,252</u>	<u>34,578</u>
Total Liabilities and Fund Equities	<u>\$ 136,410</u>	<u>\$ 1,041,373</u>	<u>\$ 34,140</u>	<u>\$ 633,648</u>	<u>\$ 1,165,199</u>	<u>\$ 36,849</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Net Assets December 31, 2010

Schedule 6.1

	<u>Total</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ -
Receivables	12,226
Due from other funds	<u>15,068</u>
Total current assets	<u>27,294</u>
Noncurrent assets:	
Capital Assets	
Property, Plant and Equipment	5,659,110
Accumulated Depreciation	<u>(2,638,785)</u>
Total Capital Assets	<u>3,020,325</u>
Total assets	<u><u>\$ 3,047,619</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts Payable	\$ 12,082
Contracts and Retainage Payable	4,345
Due to Other Funds	<u>253,926</u>
Total current liabilities	<u>270,353</u>
<b>NET ASSETS</b>	
Invested in capital assets	3,020,325
Unrestricted (deficit)	<u>(243,059)</u>
Total Net Assets	<u>2,777,266</u>
 Total Liabilities and Fund Equities	 <u><u>\$ 3,047,619</u></u>

(concluded)

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Enterprise Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**For the Year Ended December 31, 2010**

Schedule 6.2

	<b>501</b>	<b>502</b>	<b>503</b>	<b>504</b>	<b>505</b>	<b>506</b>
	<b>Sewerage District 4 - Marydale Community</b>	<b>Brocatto Community Sewerage</b>	<b>Sewerage District 14 Dugas Community</b>	<b>Rita Community Sewerage</b>	<b>Morristown Community Sewerage</b>	<b>Sewer District No. 2</b>
<b>OPERATING REVENUES</b>						
Sewerage Charges and Assessments	\$ 32,890	\$ 67,859	\$ 15,998	\$ 11,531	\$ 14,292	\$ 40,183
<b>OPERATING EXPENSES</b>						
Professional services	6,495	9,166	2,905	3,264	3,268	1,719
Operating services	27,174	60,679	14,093	8,345	9,798	30,024
Other services	1,011	2,069	650	846	752	31
Supplies	-	-	-	-	-	109
Depreciation	26,689	96,319	7,280	41,732	51,734	7,495
Total operating expenses	61,369	168,233	24,928	54,187	65,552	39,378
<b>OPERATING INCOME (LOSS)</b>	(28,479)	(100,374)	(8,930)	(42,656)	(51,260)	805
<b>NET ASSETS:</b>						
BEGINNING OF YEAR, RESTATED	86,631	1,046,245	(23,447)	665,446	1,199,512	33,773
END OF YEAR	\$ 58,152	\$ 945,871	\$ (32,377)	\$ 622,790	\$ 1,148,252	\$ 34,578

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Enterprise Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**For the Year Ended December 31, 2010**

Schedule 6.2

	<u>Total</u>
<b>OPERATING REVENUES</b>	
Sewerage Charges and Assessments	\$ 182,753
<b>OPERATING EXPENSES</b>	
Professional services	26,817
Operating services	150,113
Other services	5,359
Supplies	109
Depreciation	<u>231,249</u>
Total operating expenses	<u>413,647</u>
<b>OPERATING INCOME (LOSS)</b>	(230,894)
<b>NET ASSETS:</b>	
BEGINNING OF YEAR, RESTATED	<u>3,008,160</u>
END OF YEAR	<u><u>\$ 2,777,266</u></u>

(concluded)

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Cash Flows For the Year Ended December 31, 2010

Schedule 6.3

	501	502	503	504	505	506
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage	Sewer District No. 2
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	\$ 34,801	\$ 69,532	\$ 15,754	\$ 11,997	\$ 14,560	\$ 37,031
Cash Payments for Operating Costs	(34,801)	(69,532)	(15,754)	(11,997)	(14,560)	(37,031)
Net Cash Provided by (Used in) Operating Activities	-	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	-	-	-
<b>CASH AND CASH EQUIVALENTS:</b>						
<b>BEGINNING OF YEAR</b>	-	-	-	-	-	-
<b>END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>						
Operating (Loss)	(28,479)	(100,374)	(8,930)	(42,656)	(51,260)	805
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities						
Depreciation	26,689	96,319	7,280	41,732	51,734	7,495
(Increase) Decrease in Receivables:	1,911	1,673	(244)	466	268	(3,043)
Increase (Decrease) in Liabilities:						
Accounts Payable	(1,358)	(1,747)	174	155	(11)	2,271
Contracts and Retainages	80	(3,346)	3,789	1,847	(948)	7,540
Due to Other Funds	1,157	7,475	(2,069)	(1,544)	217	(15,068)
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

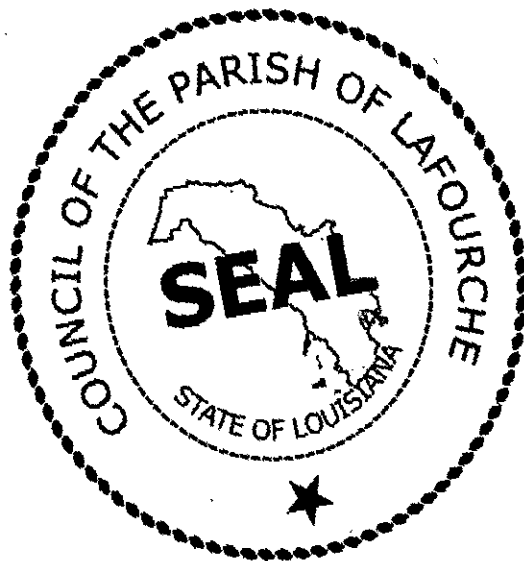


# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Cash Flows For the Year Ended December 31, 2010

Schedule 6.3

	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from Customers	\$ 183,675
Cash Payments for Operating Costs	(183,675)
Net Cash Provided by (Used in) Operating Activities	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-
<b>CASH AND CASH EQUIVALENTS:</b>	
<b>BEGINNING OF YEAR</b>	-
<b>END OF YEAR</b>	\$ -
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>	
Operating (Loss)	(230,894)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	231,249
(Increase) Decrease in Receivables:	1,031
Increase (Decrease) in Liabilities:	
Accounts Payable	(516)
Contracts and Retainages	8,962
Due to Other Funds	(9,832)
Net Cash Provided by (Used In) Operating Activities	\$ -
	(conciuded)



Schedule of Compensation  
Paid to Parish Council and  
Parish President





**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT**  
**For the Year Ended December 31, 2010**

The Schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution 54 of the 1979 Session of Louisiana Legislature. Compensation of the Council is included in the legislative expenditures of the General Fund. In accordance with LA R.S.33:1233, the members have elected the monthly payment method of compensation. Under this method, members receive semi-monthly salary payments in-lieu of per diem payments.

Compensation of the President is included in the executive expenditures of the General Fund. In accordance with the Home Rule Charter, the set annual salary is \$65,000, with a 2% increase yearly.

**COUNCIL MEMBERS:**

Michael Delatte	12,485
Philip Gouaux II	12,485
Daniel Lorraine	12,485
Lindel Toups	12,485
Kenneth P Matherne	12,485
Rodney Doucet	12,485
Louis Richard	12,485
Jerry Jones	12,485
Joseph Fertitta	12,485
	<u>\$ 112,365</u>

**PARISH PRESIDENT:**

Charlotte Randolph	<u>\$ 67,626</u>
--------------------	------------------



Statistical Section  
(Unaudited)







# **LAFOURCHE PARISH GOVERNMENT**

## **Statistical Section**

**December 31, 2010**

This part of the Lafourche Parish comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of Lafourche Parish.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>190</b>
These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.	
<b>Revenue Capacity Information</b>	<b>200</b>
These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	
<b>Debt Capacity Information</b>	<b>205</b>
These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>209</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	
<b>Operating Information</b>	<b>211</b>
These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs.	

**LAFOURCHE PARISH GOVERNMENT**  
**NET ASSETS BY COMPONENT**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-1**

	Fiscal Year					
	2010	2009	2008	2007	2006	2005
<b>Governmental Activities</b>						
Invested in capital assets, net of related debt	48,363	48,259	16,135	20,928	(2,194)	(1,091)
Restricted	7,181	12,781	5,251	11,392	7,784	8,170
Unrestricted (deficit)	27,749	19,280	40,348	23,350	36,784	22,200
<b>Total governmental activities net assets</b>	<b>\$ 83,293</b>	<b>\$ 80,320</b>	<b>\$ 61,734</b>	<b>\$ 55,669</b>	<b>\$ 42,374</b>	<b>\$ 29,279</b>
<b>Business Type Activities</b>						
Invested in capital assets, net of related debt	3,020	3,225	2,182	2,354	2,525	2,697
Restricted for:	-	-	-	-	-	-
Unrestricted (deficit)	(243)	(251)	(215)	(185)	(149)	(116)
<b>Total business type activities net assets</b>	<b>\$ 2,777</b>	<b>\$ 2,974</b>	<b>\$ 1,966</b>	<b>\$ 2,169</b>	<b>\$ 2,376</b>	<b>\$ 2,581</b>
<b>Primary Government</b>						
Invested in capital assets, net of related debt	51,383	51,484	18,317	23,281	331	1,606
Restricted for:	7,181	12,781	5,251	11,392	7,784	8,170
Unrestricted (deficit)	27,506	19,029	40,133	23,165	36,634	22,084
<b>Total primary government net assets</b>	<b>\$ 86,070</b>	<b>\$ 83,295</b>	<b>\$ 63,701</b>	<b>\$ 57,838</b>	<b>\$ 44,750</b>	<b>\$ 31,860</b>

Source: Audited Comprehensive Annual Financial Reports  
 Information available for eight years.

**LAFOURCHE PARISH GOVERNMENT**  
**NET ASSETS BY COMPONENT**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-1**

<u>2004</u>	<u>2003</u>
(10,125)	(26,592)
6,271	6,601
31,210	34,954
<u>\$ 27,356</u>	<u>\$ 14,963</u>

2,869	3,041
-	-
(86)	(69)
<u>\$ 2,783</u>	<u>\$ 2,972</u>

(7,256)	(23,550)
6,271	6,601
31,124	34,884
<u>\$ 30,140</u>	<u>\$ 17,935</u>

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

	Fiscal Year						
	2010	2009	2008	2007	2006	2005	2004
<b>EXPENSES</b>							
Governmental Activities							
General Government	8,080	7,525	7,558	5,414	5,009	8,756	5,673
Public Safety	9,634	8,609	1,790	1,339	1,372	1,584	1,901
Public Works	22,149	23,297	32,625	13,708	18,424	20,145	15,578
Community Services	13,112	8,414	6,667	6,210	5,363	4,386	5,113
Culture and Recreation	4,844	4,267	1,912	1,300	1,786	780	1,117
Depreciation	-	-	-	5,518	3,464	2,785	7,639
Interest and Fiscal Charges	1,699	1,810	1,197	1,506	1,157	2,454	1,365
Total governmental activities expenses	<u>\$ 59,518</u>	<u>\$ 53,922</u>	<u>\$ 51,750</u>	<u>\$ 34,993</u>	<u>\$ 36,575</u>	<u>\$ 40,890</u>	<u>\$ 38,386</u>
Business-Type Activities							
Sewer	414	362	306	316	306	297	285
Total primary government expenses	<u>\$ 59,932</u>	<u>\$ 54,284</u>	<u>\$ 52,056</u>	<u>\$ 35,310</u>	<u>\$ 36,882</u>	<u>\$ 41,186</u>	<u>\$ 38,672</u>
<b>PROGRAM REVENUES</b>							
Governmental Activities							
Charges for services:							
General Government	3,314	3,232	3,305	5,596	2,049	1,322	709
Public Safety	-	-	-	-	-	-	-
Public Works	131	96	-	83	387	470	-
Community Services	38	41	-	10	-	-	548
Conservation	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
Operating grants and contributions	18,075	12,346	6,206	8,326	9,739	7,444	5,913
Capital grants and contributions	3,349	3,349	9,076	-	1,309	1,336	1,162
Total governmental activities revenues	<u>\$ 24,907</u>	<u>\$ 19,064</u>	<u>\$ 18,588</u>	<u>\$ 14,015</u>	<u>\$ 13,483</u>	<u>\$ 10,573</u>	<u>\$ 8,331</u>
Business-Type Activities							
Charges for services:							
Sewer	183	102	104	110	101	95	97
Operating grants and contributions	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-
Total business-type activities revenues	<u>\$ 183</u>	<u>\$ 102</u>	<u>\$ 104</u>	<u>\$ 110</u>	<u>\$ 101</u>	<u>\$ 95</u>	<u>\$ 97</u>
Total primary government revenues	<u>\$ 25,090</u>	<u>\$ 19,167</u>	<u>\$ 18,691</u>	<u>\$ 14,124</u>	<u>\$ 13,585</u>	<u>\$ 10,667</u>	<u>\$ 8,428</u>

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

2003

4,882  
 1,445  
 14,736  
 5,373  
 823  
 657  
 1,804  
\$ 29,720

282  
\$ 30,002

629  
 -  
 415  
 -  
 -  
 -  
 -  
 -  
 7,639  
 911  
\$ 9,595

101  
 -  
\$ 101  
\$ 9,696

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

	Fiscal Year						
	2010	2009	2008	2007	2006	2005	2004
<b>Net (expense)/revenue</b>							
Governmental activities	(34,611)	(34,858)	(33,162)	(20,978)	(23,092)	(30,317)	(30,055)
Business-type activities	(231)	(260)	(203)	(207)	(205)	(202)	(189)
<b>Total primary government net expense</b>	<b>\$ (34,842)</b>	<b>\$ (35,117)</b>	<b>\$ (33,365)</b>	<b>\$ (21,185)</b>	<b>\$ (23,297)</b>	<b>\$ (30,519)</b>	<b>\$ (30,244)</b>
<b>General Revenues and Other Changes in Net Assets</b>							
<b>Governmental Activities</b>							
Taxes:							
Ad Valorem (property) taxes	21,942	19,744	15,012	15,475	8,699	8,179	8,631
Sales and use taxes	10,302	9,838	10,976	10,702	15,185	12,322	11,369
Other	2,697	2,946	2,708	-	2,675	5,806	-
Unrestricted grants and contributions	112	112	9,072	4,786	5,480	2,007	6,903
Interest and investment earnings	150	155	717	1,505	1,727	1,361	-
Miscellaneous	2,380	346	744	1,756	2,421	2,423	953
<b>Total governmental activities gen revenues</b>	<b>\$ 37,583</b>	<b>\$ 33,141</b>	<b>\$ 39,227</b>	<b>\$ 34,225</b>	<b>\$ 36,187</b>	<b>\$ 32,099</b>	<b>\$ 27,856</b>
<b>Business-Type Activities</b>	-	-	-	-	-	-	-
<b>Total primary governmental gen revenues</b>	<b>\$ 37,583</b>	<b>\$ 33,141</b>	<b>\$ 39,227</b>	<b>\$ 34,225</b>	<b>\$ 36,187</b>	<b>\$ 32,099</b>	<b>\$ 27,856</b>
<b>Change in net assets</b>							
Governmental activities	2,973	(1,717)	6,065	13,247	13,095	1,782	(2,199)
Business-type activities	(231)	(260)	(203)	(207)	(205)	(202)	(189)
<b>Total primary government net expense</b>	<b>\$ 2,742</b>	<b>\$ (1,976)</b>	<b>\$ 5,862</b>	<b>\$ 13,040</b>	<b>\$ 12,890</b>	<b>\$ 1,579</b>	<b>\$ (2,388)</b>

Source: Audited Comprehensive annual Financial Reports  
 Information available for eight years.

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST EIGHT FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

<u>2003</u>
(20,125)
<u>(181)</u>
<u><u>\$ (20,306)</u></u>

8,268
10,746
-
7,076
-
<u>37</u>
<u><u>\$ 26,127</u></u>

<u><u>\$ 26,127</u></u>
-------------------------

6,001
<u>(181)</u>
<u><u>\$ 5,820</u></u>





**LAFOURCHE PARISH GOVERNMENT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-3**

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>GENERAL FUND</b>										
Reserved*	465	454	920	-	-	-	-	454	245	-
Unreserved	1,158	1,861	2,093	3,087	4,479	3,066	3,574	3,559	3,765	3,857
<b>Total</b>	<b>\$ 1,624</b>	<b>\$ 2,314</b>	<b>\$ 3,013</b>	<b>\$ 3,087</b>	<b>\$ 4,479</b>	<b>\$ 3,066</b>	<b>\$ 3,574</b>	<b>\$ 4,013</b>	<b>\$ 4,010</b>	<b>\$ 3,857</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Reserved*	7,388	12,860	14,675	11,392	15,499	20,055	6,386	6,913	9,496	12,660
Reported In:										
Special Revenue										
Funds	36,115	35,530	32,199	25,206	24,591	17,878	26,956	29,317	28,436	27,617
<b>Total</b>	<b>\$ 43,503</b>	<b>\$ 48,389</b>	<b>\$ 46,874</b>	<b>\$ 36,598</b>	<b>\$ 40,090</b>	<b>\$ 37,933</b>	<b>\$ 33,342</b>	<b>\$ 36,230</b>	<b>\$ 37,932</b>	<b>\$ 40,278</b>

\*Includes Prepaid Insurance, Capital Projects, and Debt Service Funds.  
All fund balances in Debt Service Funds are reserved to pay future debt service.

Source: Audited Comprehensive annual Financial Reports

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

	Fiscal Year						
	2010	2009	2008	2007	2006	2005	2004
<b>REVENUES</b>							
Taxes	34,941	32,528	28,695	28,915	27,061	22,667	19,736
Federal Grants	12,733	8,872	12,503	4,289	10,251	5,903	4,710
State Funds	6,981	5,815	9,573	7,863	5,571	8,264	6,265
Local Revenues	1,608	1,254	830	961	706	224	-
Charges for Services	2,203	2,223	2,195	2,066	1,704	1,219	2,432
Fines and Forfeitures	1,321	1,171	1,110	885	710	532	682
Investment	150	155	717	1,505	1,727	1,361	409
Miscellaneous	2,554	519	1,904	1,756	2,421	3,021	1,688
<b>Total Revenues</b>	<b>\$ 62,491</b>	<b>\$ 52,537</b>	<b>\$ 57,527</b>	<b>\$ 48,239</b>	<b>\$ 50,150</b>	<b>\$ 43,192</b>	<b>\$ 35,922</b>
<b>EXPENDITURES</b>							
General Government	8,240	7,642	6,961	5,417	5,009	8,475	5,507
Public Safety	2,582	1,925	1,777	1,339	1,372	1,584	1,901
Public Works	21,876	23,038	27,901	18,087	16,611	20,145	15,578
Community Services	13,065	8,191	6,430	6,210	5,363	4,386	5,113
Culture and Recreation	4,243	3,599	1,779	1,300	1,786	780	1,117
Transportation	-	-	-	-	-	-	-
Debt Service							
Principal	2,580	2,485	3,965	7,183	3,955	4,356	4,496
Interest	1,552	1,659	1,643	1,671	1,839	2,067	1,655
Capital Outlay	13,548	15,039	6,868	11,867	16,109	14,817	4,629
<b>Total Expenditures</b>	<b>\$ 67,686</b>	<b>\$ 63,577</b>	<b>\$ 57,326</b>	<b>\$ 53,072</b>	<b>\$ 52,043</b>	<b>\$ 56,609</b>	<b>\$ 39,996</b>
<b>Excess (Deficiency) of revenues over (under) expenditures</b>	<b>\$ (5,195)</b>	<b>\$ (11,040)</b>	<b>\$ 202</b>	<b>\$ (4,833)</b>	<b>\$ (1,893)</b>	<b>\$ (13,417)</b>	<b>\$ (4,074)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of long term debt	-	-	10,000	-	-	-	-
Proceeds from Federal Loan	-	-	-	-	5,462	-	-
Certificate of indebtedness proceeds	-	-	-	9,650	-	17,500	2,000
Payments to Refunded Bond Escrow	-	-	-	(9,317)	-	-	-
Premium on Refunded Bonds	-	-	-	(333)	-	-	-
Issuance costs	-	-	-	(55)	-	-	-
Refunding of Bonds	-	-	-	-	-	-	(1,250)
Operating Transfers In	19,518	24,412	17,869	31,052	30,845	21,506	15,436
Operating Transfers Out	(19,518)	(24,412)	(17,869)	(31,052)	(30,845)	(21,506)	(15,436)
Proceeds from capital lease	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ (55)</b>	<b>\$ 5,462</b>	<b>\$ 17,500</b>	<b>\$ 750</b>
<b>Net change in fund balances</b>	<b>\$ (5,195)</b>	<b>\$ (11,040)</b>	<b>\$ 10,202</b>	<b>\$ (4,888)</b>	<b>\$ 3,569</b>	<b>\$ 4,083</b>	<b>\$ (3,324)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.6%</b>	<b>8.5%</b>	<b>11.1%</b>	<b>21.5%</b>	<b>16.1%</b>	<b>15.4%</b>	<b>17.4%</b>

Source: Audited Comprehensive annual Financial Reports.

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

Fiscal Year		
2003	2002	2001
18,997	-	18,011
4,929	5,076	5,149
7,663	5,112	6,634
-	38	30
2,144	2,185	1,967
598	603	678
398	783	1,444
975	1,360	1,037
<u>\$ 35,705</u>	<u>\$ 15,156</u>	<u>\$ 34,949</u>
4,965	4,499	4,228
1,445	1,265	1,208
18,216	17,971	22,100
5,373	5,820	5,383
823	501	415
-	0	9
3,938	6,011	5,060
1,747	2,176	2,022
910	147	139
<u>\$ 37,417</u>	<u>\$ 38,391</u>	<u>\$ 40,564</u>
<u>\$ (1,712)</u>	<u>\$ (23,234)</u>	<u>\$ (5,614)</u>
-	-	-
-	-	-
10,000	1,990	8,550
-	-	-
-	-	-
(10,000)	-	(25)
-	-	-
17,910	9,314	10,019
(17,910)	(9,314)	(10,019)
-	-	-
<u>\$ -</u>	<u>\$ 1,990</u>	<u>\$ 8,525</u>
\$ (1,712)	\$ (21,244)	\$ 2,910
15.6%	21.4%	17.5%

**LAFOURCHE PARISH GOVERNMENT**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-5**

	Fiscal Year									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Taxes:										
Ad Valorem taxes	21,942	19,744	15,012	15,475	9,201	8,700	8,367	8,251	8,068	7,268
Sales & use taxes	10,302	9,838	10,976	10,702	15,185	12,322	11,294	10,711	10,794	10,676
Other	2,697	2,946	2,708	2,737	2,875	1,646	75	35	47	67
<b>Total</b>	<b>\$ 34,941</b>	<b>\$ 32,528</b>	<b>\$ 28,695</b>	<b>\$ 28,915</b>	<b>\$ 27,061</b>	<b>\$ 22,667</b>	<b>\$ 19,736</b>	<b>\$ 18,997</b>	<b>\$ 18,909</b>	<b>\$ 18,011</b>

Source: Audited Comprehensive annual Financial Reports

**LAFOURCHE PARISH GOVERNMENT**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY**  
**LAST TEN YEARS**  
(unaudited)  
(in thousands)

**Exhibit X-6**

Year	Real Estate		Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assesd Value to Total Estimated Actual Value*
	Exempt	Non- Exempt								
2010	\$166,192	\$179,555	\$87,583	\$134,180	\$81,495	\$251,167	\$900,173	29.04	\$6,936,317	12.98%
2009	\$164,030	\$165,775	\$86,252	\$124,176	\$79,544	\$194,004	\$813,782	29.04	\$6,312,445	12.89%
2008	161,085	153,844	82,788	118,165	78,649	171,140	765,672	20.94	5,944,512	12.88%
2007	149,913	118,953	74,474	99,575	76,323	139,192	658,431	22.08	5,082,231	12.96%
2006	147,279	113,252	63,483	80,408	75,965	127,600	607,987	21.68	4,719,110	12.88%
2005	144,179	106,520	60,368	77,081	75,709	114,955	578,812	21.68	4,492,517	12.88%
2004	141,480	100,780	60,108	81,779	73,267	119,780	577,193	21.68	4,460,111	12.94%
2003	132,432	78,666	57,678	75,527	69,283	111,943	525,529	23.92	4,022,431	13.06%
2002	129,306	75,157	54,707	76,600	69,786	103,385	508,943	23.92	3,888,400	13.09%
2001	127,192	72,597	49,448	68,682	69,758	68,021	455,698	23.92	3,517,931	12.95%

Note: \*Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service peroperties excluding land are to be assessed at 25% of fair market value.

Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS\***  
**LAST TEN YEARS**  
**(unaudited)**

**Exhibit X-7**

Year	Parish Direct Operating Millage	Overlapping Rates			Direct Special Districts Millage	Total Direct & Overlapping Rates	Total Parish Direct Millage
		Parish Operating Millage**	School Millage	Special Districts Millage**			
2010	10.21	18.83	43.30	18.07	40.64	131.05	29.04
2009	10.21	18.83	43.30	17.93	39.64	129.91	29.04
2008	9.09	11.85	43.30	24.21	43.22	131.67	20.94
2007	9.54	12.54	43.30	22.71	40.96	129.05	22.08
2006	9.54	12.14	43.30	24.63	39.96	129.57	21.68
2005	9.54	12.14	43.30	24.63	39.53	129.14	21.68
2004	9.54	12.14	43.30	24.40	37.99	127.37	21.68
2003	10.53	13.39	43.60	25.50	42.05	135.07	23.92
2002	10.53	13.39	43.60	25.50	40.05	133.07	23.92
2001	10.53	13.39	43.60	25.39	41.75	134.66	23.92

\* Not included are the following: Bayou Blue Fire District, Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Fire District 1, Fire District 2, Fire District 4, Fire District 5, Fire District 6, Fire District 7, Fire District 8-C, Fire District 9, Fire T&L #6, Forestry Tax .08/AC, Hospital District 2, LTC Fee, North Lafourche Levee LB, North Lafourche Levee RB, Recreation District 1, Recreation District 2, Recreation District 8, Recreation District 11, and South Lafourche Levee RB. These represent isolated areas that affect less than a majority of Parish residents.

\*\* In 2009, the millage dedicated to libraries was transferred from the separate special districts millage to parish operating millage due to the consolidation of Lafourche Parish Library operations and Parish operations.

Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**CURRENT YEAR AND TEN YEARS AGO**  
(unaudited)  
(in thousands)

**Exhibit X-8**

Taxpayer	2010			2001		
	Assed Valuation	Rank	Percentage of Total Assed Valuation	Assed Valuation	Rank	Percentage of Total Assed Valuation
Hornbeck Offshore Services	28,551	1	3.02%			
Chouest Offshore Service Vessel	24,588	2	3.02%	9,698	3	2.13%
Nautical Solutions, LLC	16,828	3	3.51%			
Mars Oil Pipeline Company	15,937	4	1.96%	9,363	4	2.05%
Loop LLC	15,454	5	1.90%	10,222	2	2.24%
Seacore Offshore, LLC	14,484	6	1.78%			
Discovery Gas Distribution, LLC	14,607	7	1.79%	6,416	9	1.41%
Nautical Ventures LLC	12,591	8	1.55%			
Chevron/Texaco Exploration	12,082	9	1.48%	6,967	7	1.53%
Alpha Marine Services, LLC	10,568	10	1.30%	11,537	1	2.53%
Entergy Louisiana, LLC				8,941	6	1.96%
LOCAP, Inc.				9,356	5	2.05%
Hibernia National Bank				8,149	8	1.79%
Lafourche Telephone Co., Inc.				5,673	10	1.24%
	<u>\$ 137,139</u>		<u>18.29%</u>	<u>\$ 76,623</u>		<u>16.81%</u>

Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**  
(unaudited)

**Exhibit X-9**

Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy *	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Collections	Percent of Levy		Total Tax Collections	Percent of Levy
2010	2011	\$ 90,947,583.60	\$ 2,325,622.25	2.6%	-	\$ 2,325,622.25	2.6%
2009	2010	80,445,297.79	79,414,246.69	98.7%	-	79,414,246.69	98.7%
2008	2009	74,817,210.18	73,875,709.76	98.7%	5,846.09	73,881,555.85	98.7%
2007	2008	62,397,989.42	61,585,157.92	98.7%	207,718.68	61,792,876.60	99.0%
2006	2007	56,751,181.85	56,078,475.45	98.8%	37,902.52	56,116,378	98.9%
2005	2006	53,288,788.67	52,430,173.55	98.4%	77,817.93	52,507,991	98.5%
2004	2005	52,709,127.99	51,621,549.63	97.9%	183,448.32	51,804,998	98.3%
2003	2004	50,347,900.54	49,707,404.67	98.7%	59,756.50	49,767,161	98.8%
2002	2003	47,637,384.07	46,924,608.04	98.5%	235,832.84	47,160,441	99.0%
2001	2002	41,028,177.67	N/A	0.0%	N/A	-	0.0%
2000	2001	37,845,381.70	N/A	0.0%	N/A	-	0.0%

\* "Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: Lafourche Parish Tax Collector



**LAFOURCHE PARISH GOVERNMENT**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(in thousands, except per capita amount)  
(unaudited)

**Exhibit X-10**

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita (2)
2010	\$ 33,540	\$ -	\$ -	\$ 5,462	\$ 39,002	N/A	\$ 405
2009	36,120	-	-	5,462	41,582	1.05%	441
2008	38,605	-	-	5,462	44,067	1.17%	473
2007	32,570	-	75	5,462	38,107	1.10%	411
2006	39,415	-	147	5,462	45,024	1.50%	481
2005	44,065	-	216	-	44,281	1.71%	480
2004	30,905	16	282	-	31,203	1.26%	339
2003	34,610	56	-	-	34,666	1.44%	379
2002	38,405	97	8	-	38,509	1.65%	424
2001	42,360	163	126	-	42,649	1.88%	473

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

Source: (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

N/A = not available

**LAFOURCHE PARISH GOVERNMENT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2010**  
(unaudited)

**Exhibit X-11**

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Net Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
<b>Direct:</b>			
Lafourche Parish Government	-	100%	-
Discretely Presented Component Units:	<u>2,795,000</u>	100%	<u>2,795,000</u>
<b>Total Direct Debt:</b>	<u><u>\$ 2,795,000</u></u>		<u><u>\$ 2,795,000</u></u>
<b>Overlapping:</b>			
Lafourche Parish School Board (1)	<u>92,585,000</u>	100%	<u>92,585,000</u>
<b>Total Overlapping debt:</b>	<u><u>\$ 92,585,000</u></u>		<u><u>\$ 92,585,000</u></u>
 <b>Total Direct and Overlapping debt</b>	 <u><u>\$ 95,380,000</u></u>		 <u><u>\$ 95,380,000</u></u>

2010 Population      96,318

Per Capita      \$      990.26

(1) The fiscal year of the Lafourche Parish School board ends on June 30th. Overlapping debt is based on June 30, 2010 financial information.

Source: Audited Comprehensive Annual Financial Reports of Lafourche Parish Government, City of Thibodaux, and Lafourche Parish School Board

**LAFOURCHE PARISH GOVERNMENT**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
(unaudited)  
(in thousands)

**Exhibit X-12**

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Debt Limit	90,017	81,378	76,567	65,843	60,799	57,881	57,719	52,553	50,894	45,570
Total net debt related to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$90,017</u>	<u>\$81,378</u>	<u>\$76,567</u>	<u>\$65,843</u>	<u>\$60,799</u>	<u>\$57,881</u>	<u>\$57,719</u>	<u>\$52,553</u>	<u>\$50,894</u>	<u>\$45,570</u>
Total net debt related to limit as a percent of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**Legal Debt Margin Calculation for Fiscal Year 2010**

Assessed Value	\$733,980
Add back: exempt real property	<u>\$166,192</u>
Total assessed value	\$900,172
Debt Limit (10% of total assessed value)	\$90,017
Debt applicable to limit:	
General obligation bonds	\$ -
Less: Amount set aside for repayment of general obligation bonds	<u>\$ -</u>
Total net debt applicable to limit	\$ -
Legal debt margin	\$90,017

Note: Under state finance law, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PLEDGED-REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-13**

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2010	\$ -	\$ -	\$ -	\$ -	0%
2009	-	-	-	-	0%
2008	-	-	-	-	0%
2007	-	-	-	-	0%
2006	-	-	-	-	0%
2005	-	15,544	984	16,528	0%
2004	-	40,511	3,504	44,015	0%
2003	-	40,517	5,750	46,267	0%
2002	-	66,142	9,830	75,972	0%
2001	-	96,151	13,112	109,263	0%

Source: Non-Major Debt Service Funds - Special Assessment, Combining  
Statement of Revenue, Expenditures and Changes in Fund Balance

**LAFOURCHE PARISH GOVERNMENT**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**  
(unaudited)

**Exhibit X-14**

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Median Age (3)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (1)</u>
2010	96,318	N/A	N/A	36.5	15,023	4.80%
2009	94,302	\$ 3,953,819,000	\$ 42,205	37.0	14,629	4.60%
2008	93,083	\$ 3,761,199,000	\$ 40,203	36.6	14,822	3.30%
2007	92,713	\$ 3,456,901,000	\$ 37,257	36.0	14,875	2.70%
2006	93,554	\$ 3,008,764,000	\$ 32,161	35.7	14,836	2.80%
2005	92,179	\$ 2,594,976,000	\$ 28,151	36.3	14,841	5.60%
2004	91,955	\$ 2,469,465,000	\$ 26,855	34.1	14,901	4.60%
2003	91,440	\$ 2,404,545,000	\$ 26,296	34.1	15,160	4.70%
2002	90,773	\$ 2,327,766,000	\$ 25,644	34.1	15,274	4.50%
2001	90,123	\$ 2,269,902,000	\$ 25,187	34.1	15,308	4.20%

Source: (1) Louisiana Works, Department of Labor  
(2) Lafourche Parish School Board  
(3) US Census Bureau

N/A - Data was not available at the time the report was published.

**LAFOURCHE PARISH GOVERNMENT**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND TEN YEARS AGO**  
(unaudited)

**Exhibit X-15**

Employer	2010		2001	
	Employees	Industry	Employees	Industry
Bollinger Shipyards Inc	500-999	Ship Building and Repairing	N/A	N/A
Crosby Tugs LLC	500-999	Boat Rental & Charter	N/A	N/A
International Construction Group	500-999	General Contractor	N/A	N/A
Lafourche Arc	500-999	Sitting Services	N/A	N/A
Nicholls State University	500-999	Schools - University	N/A	N/A
Thibodaux Regional Medical Ctr	500-999	Hospital	N/A	N/A
Walmart Supercenter	500-999	Department Store	N/A	N/A
C-Port	250-499	Oil & Gas	N/A	N/A
GIS Inc	250-499	Welding	N/A	N/A
Audubon Guest House	100-249	Nursing Care Facility	N/A	N/A

Source: Louisiana Works, Department of Labor

N/A = not available

**LAFOURCHE PARISH GOVERNMENT**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-16**

	Full-time Equivalent Employees Allotted in Annual Budget									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<u>General Fund</u>										
Legislative	13	14	12	12	12	12	11	11	12	12
City Court	2	2	3	2	2	2	2	2	2	2
17Th Judicial District Court	9	9	8	9	9	8	8	7	7	6
Court Reporters	7	7	6	7	7	6	6	6	6	5
District Attorney	46	46	39	42	41	35	42	35	33	30
Registrar Of Voters	6	6	5	6	6	6	5	5	6	6
Finance	8	8	9	9	9	9	9	9	10	11
Executive	5	6	5	6	5	7	6	0	0	0
Information Technology	3	2	2	3	2	0	0	0	0	0
Purchasing	2	2	2	2	2	2	1	0	0	0
Risk Management	1	1	2	2	2	3	0	0	0	0
Human Resources	6	6	5	4	4	3	5	5	5	4
Civil Service	2	2	2	1	1	1	1	0	0	0
Planning	9	9	6	6	6	5	5	5	5	6
911	1	1	1	1	1	1	1	1	1	1
Coroner	7	6	7	5	4	4	4	4	4	4
Civil Defense	0	0	0	0	0	0	2	2	2	2
EMT's	0	0	0	0	0	0	0	1	3	3
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Public Works	17	15	8	16	6	5	4	3	3	3
Community Services	3	3	2	2	2	2	4	1	6	2
South Lafourche Airport	0	0	0	0	0	0	0	0	0	1
Economic Development	2	2	2	2	2	2	2	0	0	0
<u>Special Revenue</u>										
Animal Control	3	3	3	3	3	0	0	0	0	0
Building And Maintenance	14	12	11	17	16	15	13	8	8	7
Roads	81	77	72	77	81	83	76	74	73	71
Drainage	90	88	66	83	79	79	81	63	57	56
Road Sales Tax District 2	0	0	0	0	0	0	0	0	1	1
Solid Waste	9	9	7	7	7	9	6	6	6	6
Health Unit	9	9	9	10	10	8	6	6	5	4
Recreation	2	2	3	2	2	2	2	2	2	2
Criminal Court	7	7	6	5	5	3	5	5	5	4
Special District #1	3	3	1	3	2	0	0	3	3	5
Drug Court	11	11	10	10	8	7	8	5	4	4
Office Of Emergency Preparedness	3	3	3	3	2	2	0	0	0	0
IV-D	9	9	10	7	7	7	7	6	2	2
Health Activity	1	1	1	1	1	0	0	0	0	0
Head Start	76	77	88	84	87	70	76	87	80	82
CACFP	2	2	2	2	3	0	5	2	3	3
Office of Community Action	0	0	0	0	0	5	0	0	0	0
Weatherization	0	0	0	0	4	0	1	1	1	1
LIHEAP	0	0	0	0	3	0	4	1	5	3
Workers' Compensation	1	1	0	2	3	0	2	1	1	2
CSBG	7	10	5	6	6	0	7	5	6	6
CZM	2	2	2	3	3	2	1	2	2	2
	<u>487</u>	<u>481</u>	<u>433</u>	<u>470</u>	<u>463</u>	<u>413</u>	<u>426</u>	<u>382</u>	<u>377</u>	<u>367</u>

Source: Lafourche Parish Government Personnel Summary

**LAFOURCHE PARISH GOVERNMENT**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-17**

<u>FUNCTION</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Roads &amp; Bridges</b>										
Number of Public Streets	1430	1501	1486	1438	1367	1349	1332	1309	1287	1286
Bridges	43	43	43	43	43	43	43	43	42	42
<b>Drainage</b>										
Drainage Systems	75	75	75	75	75	75	72	72	71	71
Drainage Pumps	75	75	75	75	75	75	72	72	71	71
<b>Street Lights</b>										
Caution Lights	4	4	4	4	4	4	4	4	4	4
<b>Recreation</b>										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	9	9	8	8	9	9	9	9	9	9

Source: Lafourche Parish Government - respective departments



**LAFOURCHE PARISH GOVERNMENT**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST ELEVEN FISCAL YEARS**  
(unaudited)

**Exhibit X-18**

<b>FUNCTION</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
<b>Roads &amp; Bridges</b>										
Potholes Repaired	384	378	300	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Signs Repaired/Installed	810	758	858	667	768	867	n/a	n/a	n/a	n/a
Speed Bumps Installed	61	3	5	7	n/a	n/a	n/a	n/a	n/a	n/a
<b>Drainage</b>										
Culverts Installed	80	174	316	467	15	n/a	n/a	n/a	n/a	n/a
<b>Solid Waste</b>										
Average Number of Households Served	30800	30,650	30,465	30,465	29,650	28,250	27,759	27,100	26,575	26,000
<b>Animal Shelter*</b>										
Impounded Animals	3267	3781	3326	2870	408	*	*	*	*	*
Adoptions	196	330	360	410	77	*	*	*	*	*
<b>Recreation</b>										
Summer Programs	8	6	6	7	6	7	7	7	7	7

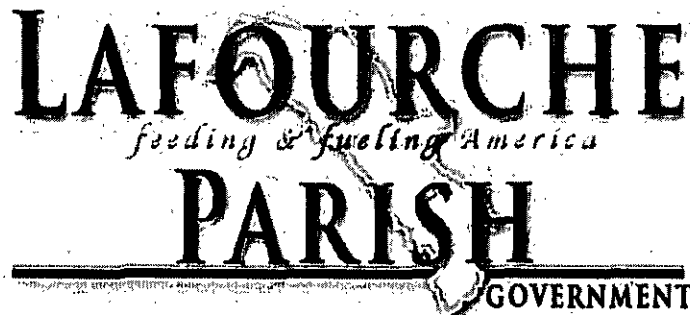
Source: Lafourche Parish Government - respective departments

n/a = Information not available

\* Lafourche Parish Animal Shelter opened in 2006



# Single Audit Section





**LAFOURCHE PARISH GOVERNMENT**

**Reports on Compliance and Internal Control**

**December 31, 2010**





# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, LA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government (the "Parish"), as of and for the year ended December 31, 2010, which collectively comprise the basic financial statements and have issued our report thereon dated June 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for expressing an opinion on the effectiveness of the Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

To the President and Members of the  
Lafourche Parish Council  
Page 2 of 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

However, we noted certain matters that we reported to management in a separate letter dated June 21, 2011.

This report is intended solely for the information and use of the management of the Parish, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
June 21, 2010



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# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, Louisiana

### ***Compliance***

We have audited the compliance of the Lafourche Parish Government (the Parish) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs as of and for the year ended December 31, 2010. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Parish's management. Our responsibility is to express an opinion on the Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the Parish's compliance with those requirements.

In our opinion the Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2010-1.

### ***Internal Control over Compliance***

The management of the Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses* as defined above.

Responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the responses and, accordingly, we express no opinion on the responses.



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STAGNI & COMPANY, LLC

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This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
June 21, 2011



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STAGNI & COMPANY, LLC

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**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2010

	<u>FUND</u>	<u>CFDA</u>	<u>Federal Expenditures</u>
<b>FEDERAL GRANTING AGENCY</b>			
<b>DEPARTMENT OF AGRICULTURE</b>			
LA Department of Education - Pass through payments:			
Child and Adult Care Food Program	141	10.558	260,472
Child Care Food Program-Headstart	131	10.558A	183,492
Total Department of Agriculture			<u>443,964</u>
<b>DEPARTMENT OF COMMERCE</b>			
Department of Natural Resource - Pass through payments:			
Coastal Zone Management Administration Awards	181	11.419	60,463
Total Department of Commerce			<u>60,463</u>
<b>DEPARTMENT OF INTERIOR</b>			
Coastal Impact Assistance Program (CIAP)	184	15.426	4,951,981
Total Department of Interior			<u>4,951,981</u>
<b>ENVIRONMENTAL PROTECTION AGENCY (EPA)</b>			
Department of Environmental Quality - Pass through payments:			
Capitalization Grants for Clean Water State Revolving Loans -ARRA	197	66.458	866,883
Total Environmental Protection Agency			<u>866,883</u>
<b>DEPARTMENT OF ENERGY</b>			
Direct Payments:			
Energy Efficiency & Conservation Block Grant - ARRA	197	81.128	289,509
Department of Social Services - Pass through payments:			
Weatherization Assistance for Low-Income Persons	143	81.042	30,829
Weatherization Assistance for Low-Income Persons - ARRA	143	81.042	348,184
Total Department of Energy			<u>668,522</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Dept of Public Safety & Corrections - Pass through payments:			
Hazard Mitigation Grants - LeBlanc Drive	104	97.039	37,127
Hazard Mitigation Grants	196	97.039	635,577
			<u>672,704</u>
Public Assistance Grants	123	97.036	270,197
			<u>270,197</u>
Emergency Management Performance Grants	123	97.042	123,876
Emergency Food and Shelter Program	142	97.024	21,611
Total Department of Homeland Security			<u>1,088,388</u>

**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
December 31, 2010

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Direct Payments:		
Head Start - ARRA	130 93.708	102,146
Head Start	130 93.600	<u>2,613,864</u>
Total Head Start		<u>2,716,010</u>
Department of Labor - Pass through payments:		
Community Services Block Grant	150 93.569	264,648
Community Services Block Grant - ARRA	150 93.710	<u>266,330</u>
		530,978
Department of Social Services - Pass through payments:		
Low Income Home Energy Assistance:	144 93.568	<u>1,001,989</u>
Department of Children & Family Services - Pass through payments:		
Temporary Assistance for Needy Families	154 93.588	<u>58,404</u>
Total Department of Health and Human Services		<u>4,307,381</u>

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Department of Community Development, Disaster Recovery Unit -		
Pass through payments:		
Community Development Block Grants/Entitlement Grants -		
Master Plan	001 14.218	83,302
Matthews Government Complex	001 14.218	50,000
Gustav/Ike - HGA Consulting	001 14.218	75,000
District 1 of 12 and 2 of 12 Pump Station Improvements	001 14.218	57,000
Des Allemands Breakwater Bulkhead	001 14.218	<u>76,000</u>
Total Department of Housing and Urban Development		<u>341,302</u>

<b>TOTAL FEDERAL AWARDS</b>	<b><u>\$ 12,728,884</u></b>
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\*\* tested as a major program

**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**December 31, 2010**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS:**

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Primary Government of the Lafourche Parish. All federal expenditures of financial assistance received directly from federal agencies are included on the schedule, as well as expenditures of federal financial assistance passed-through other government agencies, including amounts reimbursed by state and/or local match.

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

During 2009 the Parish entered into a commitment agreement with the LA Department of Environmental Quality pursuant to the Federal Clean Water Act of 1972, as amended by the Water Quality Act of 1987 enabling capitalization grants to states to be used for the purpose of establishing a water pollution control revolving fund for providing assistance for construction of treatment works, for implementing a management program, and for developing and implementing a conservation and management plan. The State of Louisiana has established a Municipal Facilities Revolving Loan Fund to be used for the purpose of providing financial assistance for the improvement of wastewater treatment facilities in the State. The commitment agreement is considered a loan with 100%% principal forgiveness dated December 18, 2009 relating to the issuance of not exceeding \$1,001,256 Sewer Revenue Bond, Series 2009 of the Parish of Lafourche, State of Louisiana.

## LAFOURCHE PARISH GOVERNMENT

Schedule of Current Year Findings

December 31, 2010

### Section I - Summary of Auditor's Reports

#### Financial Statements

The independent auditor's report issued on the financial statements was unqualified.

- Internal Control over financial reporting:
  - Material Weaknesses Identified? **No**
  - Significant Deficiencies Identified? **None reported**
- Non-Compliance Material to Financial Statements noted?: **No**

#### Federal Awards

- Internal Control over major programs:
    - Material Weaknesses Identified? **No**
    - Significant Deficiencies Identified? **None reported**
  - Type of Auditor's Report On Compliance for Major Programs: **Qualified**
- Are their findings required to be reported in accordance with Circular A-133, Section 510(a)? **Yes**

Identification of Major Programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
81.128	Energy Efficiency & Conservation Block Grant - ARRA
66.458	Capitalization Grants for Clean Water State Revolving Loans -ARRA
81.042	Weatherization Assistance for Low-Income Persons
81.042	Weatherization Assistance for Low-Income Persons - ARRA
93.708	Head Start - ARRA
93.600	Head Start
93.569	Community Services Block Grant
93.569	Community Services Block Grant - ARRA
93.568	Low Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B Programs:

**\$300,000**

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

**Yes**

### Section II - Financial Statement Findings:

*No matters were reported.*

### Section III Federal Award Findings and Questioned Costs

**2010-1**

**INFORMATION ON THE FEDERAL PROGRAM:**

**CFDA#81.128 ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM - ARRA**

**CRITERIA OR SPECIFIC REQUIREMENT (INCLUDING STATUTORY, REGULATORY, OR OTHER CITATION) – To the greatest extent practicable, all equipment and products purchased with funds made available under this award should be American-made. The Davis-Bacon Act of 1931 is a United States federal law which established the requirement for paying prevailing wages on public works projects. All federal government construction contracts, and most contracts for federally assisted construction over \$2,000, must include provisions for paying workers on-site no less than the locally prevailing wages and benefits paid on similar projects.**

**CONDITION – FACTS THAT SUPPORT THE DEFICIENCY IDENTIFIED IN THE AUDIT FINDING. There was no documentation to support the purchases were American-made or that the Davis-Bacon Act of 1931 was applied to wages paid with these funds.**

**QUESTIONED COSTS - \$266,000 was paid to the applicable contractor who made the purchases and paid the wages referenced.**

**CONTEXT – All payments made per the contract entered into were tested for compliance.**

**EFFECT – Non-compliance with required regulations.**

**CAUSE – There was no monitoring of the contractor hired.**

**RECOMMENDATION – That all contracts entered into for ARRA funds are monitored for all requirements – especially American-made and Davis-Bacon.**



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**STAGNI & COMPANY, LLC**

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**LAFOURCHE PARISH GOVERNMENT**  
**STATUS OF PRIOR AUDIT FINDINGS**  
December 31, 2010

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
		NONE		
Section II - Internal Control and Compliance Material to Federal Awards:				
		NONE		
Section III - Management Letter:				
		NONE		

This summary schedule of prior audit findings includes all prior audit findings and management letter comments. It also includes audit findings reported in the prior auditor's summary schedule of prior audit findings, except those audit findings listed as corrected or no longer valid or not warranting further action.

**LAFOURCHE PARISH GOVERNMENT  
SPECIAL ACKNOWLEDGEMENTS**

**FINANCE**

**Ryan Friedlander**  
*Finance Director*

**Chastity Himel**  
*Accounting Manager*  
**Budget**

**Renita Jackson**  
*Accountant II*  
**Construction**

**Victoria Lovell**  
*Accountant II*  
**Audit**

**Sonya Ockman**  
*Accountant II*  
**Payroll**

**Connie Duet**  
*Accountant II*  
**Community Services**

**Faye Morvant**  
*Accountant I*  
**Payables**

**Brittany Ponvelle**  
*Accountant II*  
**Grants**

**Kathy Grabert**  
*Accounting Clerk*  
**Payables**

**Tara LeBlanc**  
*Purchasing Specialist II*  
**Purchasing**



**LAFOURCHE PARISH GOVERNMENT**  
**THIBODAUX, LOUISIANA**



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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June 21, 2011

To the Parish President and  
Council Members of the Lafourche Parish Government  
Thibodaux, Louisiana

In planning and performing our audit of the financial statements of the Lafourche Parish Government as of and for the year ended December 31, 2010 in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the internal control in our report dated June 21, 2011 and contain our report on significant deficiencies in the internal control. This letter does not affect our report dated June 21, 2011, on the financial statements of the Lafourche Parish Government.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of your office. The findings related to compliance with applicable laws and regulations should be addressed immediately by management.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Stagni & Company*



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STAGNI & COMPANY, LLC

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**2010-2**

**COMMUNITY SERVICES BLOCK GRANT – ARRA**

On one of the quarterly CSBG Stimulus (ARRA) activity reports examined, the amounts could not be tied to the supporting documentation. There was also a note attached that “this was the last report required/submitted for ARRA activity...this report is being resubmitted based on corrections ....”, but as of the date we completed the audit we did not obtain any evidence that the report was resubmitted.

We pulled a sample of 20 activity vouchers to test for various compliance requirements, including but not limited to eligibility, with the following results:

- 1 application was not signed
- 13 had issues with missing documentation on the application or inconsistent information on the application

We also noted that several of the monitoring reports had minor problems listed throughout the year. We understand that this program has undergone personnel changes during the year.

Currently there is no policy that states what source documents will be used on the applications for items such as household supplies, food, etc. We believe this is causing missing and inconsistent information on the applications.

We recommend that the agency should develop a plan to ensure that management verifies, prior to submission, the content of any report submitted or re-submitted to the supporting documentation. We also recommend that management develops a policy or directive stating what source documents will be used on the applications. This will ensure consistency of the information on the applications.



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**STAGNI & COMPANY, LLC**

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**2010-3**

**WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS – ARRA**

We pulled a sample of 5 houses (out of a total of 26 houses) to test for various compliance requirements, including but not limited to eligibility, with the following results:

- 1 application did not have income information on the application but the file did have supporting documentation with the information on it attached
- 2 of the applications did not have signatures on the release forms.
- 2 did not have completion reports and 1 did not have the final inspections documentation.

We also noted that several of the monitoring reports had minor problems listed throughout the year. We understand that this program has undergone personnel changes during the year.

It does not appear that a review of files periodically by someone other than the one taking the application is being performed. We believe this is causing missing and inconsistent information on the applications.

We recommend that the agency should train and develop personnel to be aware of what is required to be on the applications for compliance and periodic reviews of the applications from management should be performed.



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**STAGNI & COMPANY, LLC**

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**LAFOURCHE PARISH GOVERNMENT**  
*Management's Corrective Action Plan*  
For the Year Ended December 31, 2010

**Section I - Internal Control and Compliance Material to the Primary Government's Basic Financial Statements.**

No findings material to the Primary Government were noted during the audit for the year ended December 31, 2010.

**Section II – Internal Control and Compliance Material to Federal Awards**

**Internal Controls**

No internal control findings material to the Primary Government's major programs were noted during the audit for the year ended December 31, 2010.

**Compliance**

**2010-1**

**CFDA#81.128 ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM - ARRA**

**Auditor's Recommendation:** That all contracts entered into for ARRA funds are monitored for all requirements – especially American-made and Davis-Bacon.

**Management's Corrective Action Planned:**

*A meeting has been proposed to address and resolve above finding. Lafourche Parish Government employees Crystal Chiasson, Archie Chaisson, and Ryan Friedlander will request a meeting with Blaise Dufrene with Duplantis Design Group along with Todd Landry with Crown Architectural Metal Company. During this meeting, a request will be made for all certified payroll reports as well as all buy American certificates for all purchases made for the Lafourche Parish Government Mathews Complex Re-Roofing Project.*

*A review of the certified payroll reports will result in a determination being made as to whether or not prevailing wages were paid to all employees working on said project. Wages paid below the minimum will be paid by the remaining Federal EECBG funds available to Lafourche Parish Government. All purchases lacking a buy American certificate will be duly noted. Any outstanding ARRA reports will be completed and filed by Lafourche Parish Government. This meeting should take place during July of 2011. All necessary action to remedy this finding will be completed by September 30, 2011.*

**Section III – Management Letter**

**2010-2**

**COMMUNITY SERVICES BLOCK GRANT – ARRA**

**Auditor's Recommendation:** We recommend that the agency should develop a plan to ensure that management verifies, prior to submission, the content of any report submitted or re-submitted to the supporting documentation. We also recommend that management develops a policy or directive stating what source documents will be used on the applications. This will ensure consistency of the information on the applications.

**Management's Corrective Action Planned:** *Prior to submission or re-submission of all future reports, a review of the report will transpire between the program's fund accountant along with the program's director and/or manager. During the review process, all supporting documentation will be presented for review to verify the report's accuracy. A checklist will be utilized during all future applicant interviews to ensure all required supporting documentation is collected from the applicant prior to the application being processed. Measures to take effect July 1, 2011.*

**2010-3**

**WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS – ARRA**

**Auditor's Recommendation:** We recommend that the agency should train and develop personnel to be aware of what is required to be on the applications for compliance and periodic reviews of the applications from management should be performed.

**Management's Corrective Action Planned:** *During all future applicant interviews, checklists will be utilized during both the applicant interview and duration of the project to ensure proper supporting documentation is obtained to comply with the program's requirements. Any outstanding paperwork required to determine applicant eligibility will be noted on the applicant's folder, and the application will be held for processing until all required documents are presented to the agency in a timely manner. The program's fund accountant and Director of Finance will perform random testing of both applicant and project paperwork to ensure above processes are being followed during interview process and job duration. Measures to take effect July 1, 2011.*